

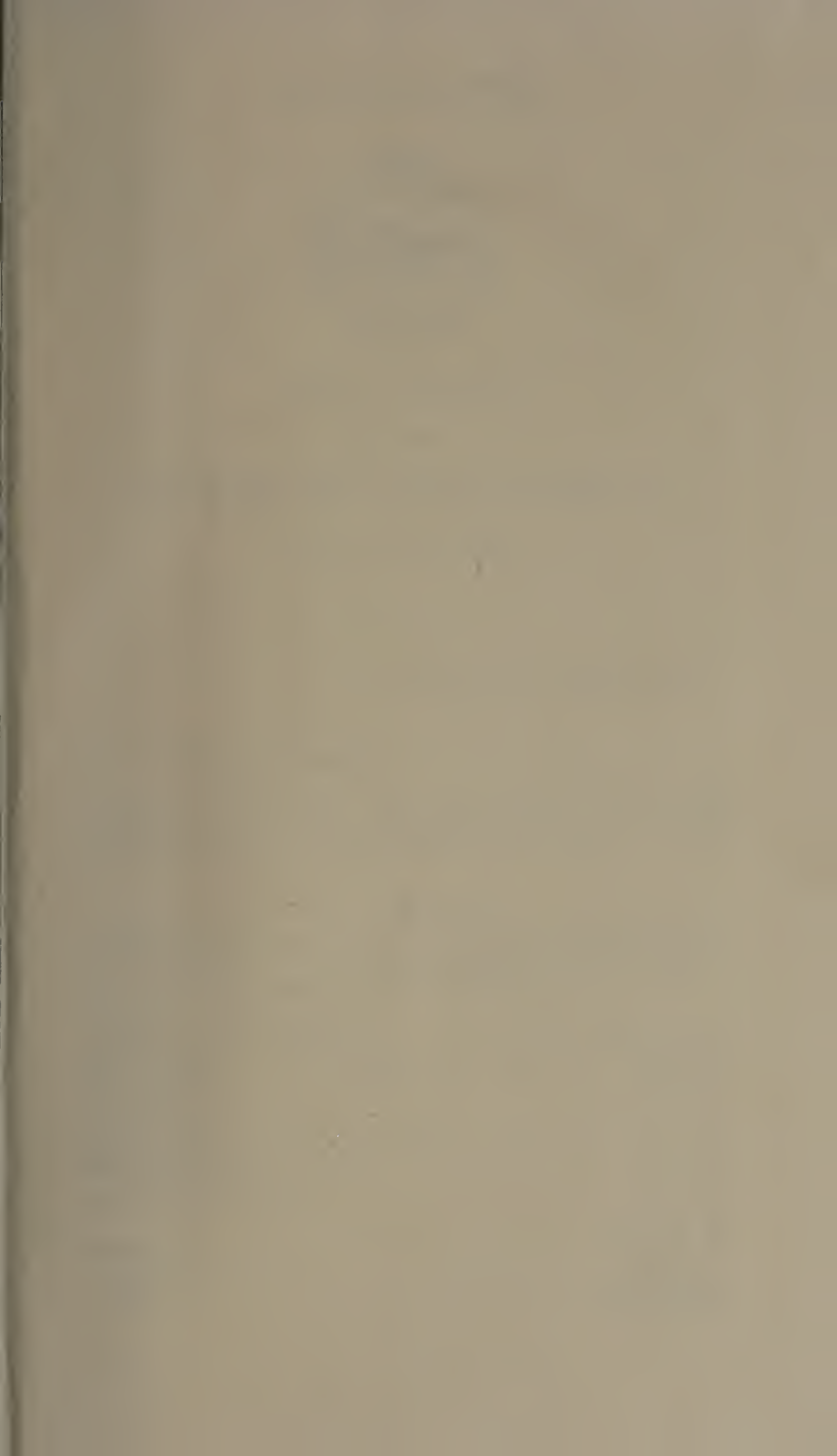
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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1960

ASSESSORS' OFFICE, CITY HALL ANNEX,
BOSTON, MASS., January 1, 1961.

HON. JOHN F. COLLINS,
Mayor of Boston.

SIR,—In accordance with the requirements of the existing ordinance, the Assessor of Taxes respectfully submits the following report for the year 1960:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1960, to be payable as of November 20, 1960, as follows:

Metropolitan Transit Authority:

Deficiency and operating expenses	\$12,623,717 56
Boston Metropolitan District expense	10,803 14
Sewerage Tax	980,071 05
Metropolitan Parks, Sinking Fund	1,479,684 31
Smoke Inspection, administration expense	19,117 52
Supervision of Retirement System	21,026 32
Audit of Municipal Accounts	55,587 88
	<hr/>
	\$15,190,007 78
Metropolitan Water Tax	3,386,461 28
	<hr/>
Total	<u>\$18,576,469 06</u>

The Board of Assessors received this state warrant in accordance with the provisions of Chapter 92, General Laws, and all acts in addition and amendment thereto entitled "An Act to Provide for a Metropolitan Water Supply," \$3,386,461.28. This amount was not included in the amount upon which the rate of taxation was based, as the estimated income of the Water Division of the City of Boston was sufficient to meet the expenditure.

POLL TAX ASSESSMENT

The number of polls recorded for assessment before June 14, 1960, and included in the estimate that determined the rate of taxation for the current year, was 191,680. Under the operation of the law providing for supplementary assessment of omitted male persons liable to assessment, there were added to the list 18,523 polls, making the total number of males assessed 210,203.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1960, determined by the Assessor July 6, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$479,889,000	
Value of buildings	856,843,600	
Total value of real estate		\$1,336,732,600
Total value of personal estate		128,792,500
Total valuation		\$1,465,525,100
Assessments under the provisions of ss. 75 and 76 of G. L., chapter 59, Real Estate		221,200
Assessments under the provisions of ss. 75 and 76 of G. L., chapter 59, Personal Estate		251,300
The total taxable valuation of the city upon which taxes were assessed for the financial year 1960, when all assessments were made, was		<u>\$1,465,997,600</u>

EXEMPT VALUATIONS

<i>Real estate of the United States</i>	<i>\$116,914,200 00</i>
<i>Real estate of the Commonwealth</i>	<i>184,981,500 00</i>
<i>Real estate of the City of Boston</i>	<i>328,360,700 00</i>
<i>Real estate of houses of religious worship (and parsonages)</i>	<i>43,104,900 00</i>

<i>Real estate of charitable, scientific, and literary corporations including cemeteries, etc.</i>	\$203,101,500 00
<i>Personal property of charitable, scientific, and literary corporations estimated, tangible</i>	36,764,793 31
Total exempt valuation	\$913,227,593 31
Grand total valuation as of January 1, 1960	<u>\$2,379,225,193 31</u>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE CITY COLLECTOR

The rate of taxation was determined by the assessors to be 10.07 per cent, or \$100.70 per \$1,000; of this rate \$7.96 was for state, \$4.26 for county, and \$88.48 for the city tax, of which \$19.70 was for schools.

Real and personal property taxes	\$147,578,377 57
Real and personal property taxes, supplementary	47,580 75
Total property taxes	\$147,625,958 32
Poll taxes at \$2.00	383,360 00
Poll taxes, supplementary	37,046 00
Grand total taxes on property and polls	<u>\$148,046,364 32</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of Chapter 12, Section 12, of Revised Laws, amended Chapter 161, Acts of 1903, the sum of \$22,586.21 on account of Chestnut Hill Reservation.

In the year 1960 also there was assessed to the Town of Brookline the additional sum of \$2,577.92, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

There was also due under the provisions of Chapter 59, Section 8, General Laws, the sum of \$13,333.33, an excise tax on persons owning ships and vessels.

**VALUATION OF REAL ESTATE, PERSONAL ESTATE, TOTAL
CITY VALUATION AND POLLS 1947-1960**

YEAR	Real Estate	Personal Estate	Total Valuation	Polls
1947 . .	\$1,410,039,100	\$148,571,800	\$1,558,610,900	260,487
1948 . .	1,441,620,300	140,373,700	1,581,994,000	258,208
1949 . .	1,459,118,000	142,313,500	1,601,431,500	255,225
1950 . .	1,429,900,000	137,600,000	1,567,500,000	254,058
1951 . .	1,433,186,800	137,573,200	1,570,760,000	249,997
1952 . .	1,433,681,500	139,834,500	1,573,516,000	245,355
1953 . .	1,428,187,400	137,478,600	1,565,666,000	240,513
1954 . .	1,432,261,500	134,414,500	1,566,676,000	234,147
1955 . .	1,409,337,900	132,162,100	1,541,500,000	233,347
1956 . .	1,386,643,600	131,164,400	1,517,808,000	225,507
1957 . .	1,363,457,100	128,312,900	1,491,770,000	221,713
1958 . .	1,347,308,400	128,299,600	1,475,608,000	180,024
1959 . .	1,334,941,600	127,627,400	1,462,569,000	177,842
1960 . .	1,336,732,600	128,792,500	1,465,525,100	176,320

ASSESSING DEPARTMENT

Ward	Real	Personal	Total Real & Personal	Description of Wards by Districts
1.....	Loss \$194,900	Loss \$69,700	Loss \$264,600	Ward 1. East Boston.
2.....	Gain 677,300	Loss 123,300	Gain 554,000	Ward 2. Charlestown.
3.....	Loss 3,960,300	Gain 1,989,200	Loss 1,971,100	Ward 3. Boston Proper.
4.....	Loss 513,100	Loss 12,300	Loss 525,400	Ward 4. Back Bay, South.
5.....	Gain 2,673,600	Loss 384,400	Gain 2,289,200	Ward 5. Back Bay.
6.....	Gain 62,500	Loss 49,000	Gain 13,500	Ward 6. South Boston, North.
7.....	Gain 86,100	Loss 15,400	Gain 70,700	Ward 7. South Boston, South.
8.....	Loss 377,100	Loss 11,500	Loss 388,600	Ward 8. Roxbury, East and South.
9.....	Loss 425,100	Loss 70,700	Loss 495,800	Ward 9. Roxbury, Central.
10.....	Loss 336,200	Loss 14,600	Loss 350,800	Ward 10. Roxbury, West.
11.....	Gain 198,200	Loss 5,500	Gain 192,700	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	Loss 424,600	Loss 21,200	Loss 445,800	Ward 12. Roxbury, East.
13.....	Gain 51,600	Gain 62,500	Gain 114,100	Ward 13. Dorchester and Savin Hill.
14.....	Loss 215,700	Loss 54,900	Loss 270,600	Ward 14. Dorchester, West.
15.....	Loss 46,700	Loss 28,500	Loss 75,200	Ward 15. Dorchester, North Central.
16.....	Gain 541,000	Loss 14,500	Gain 526,500	Ward 16. Dorchester, South.
17.....	Gain 280,000	Gain 10,400	Gain 290,400	Ward 17. Dorchester Center.
18.....	Gain 807,600	Loss 1,900	Gain 805,700	Ward 18. Hyde Park and Mattapan.
19.....	Gain 75,100	Loss 11,000	Gain 64,100	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 474,000	Loss 24,300	Gain 449,700	Ward 20. West Roxbury — Roslindale.
21.....	Gain 2,120,900	Gain 10,000	Gain 2,130,900	Ward 21. Brighton, South.
22.....	Gain 236,800	Gain 5,700	Gain 242,500	Ward 22. Brighton, North.
	Net Gain \$1,791,000	Net Gain \$1,165,100	Net Gain \$2,956,100	
	Net Personal 1,165,100			
Net Total.....	\$2,956,100			
			1960 \$1,465,525,100	
			1959 1,462,569,000	
				Gain \$2,956,100

VALUATION, JANUARY 1, 1959

Ward	Real Estate	Personal Estate	Total	Polls
1.....	\$40,288,000	\$2,178,500	\$42,466,500	11,867
2.....	33,294,600	505,600	33,800,200	5,165
3.....	352,584,000	87,291,500	439,875,500	10,142
4.....	91,926,400	709,600	92,636,000	7,721
5.....	163,064,000	27,646,400	190,710,400	9,059
6.....	65,618,000	829,000	66,447,000	6,000
7.....	27,089,200	402,000	27,491,200	7,343
8.....	26,458,200	734,300	27,192,500	4,862
9.....	23,097,000	866,400	23,963,400	5,635
10.....	17,946,600	265,300	18,211,900	6,082
11.....	24,420,500	410,900	24,831,400	6,569
12.....	29,327,500	334,900	29,662,400	7,295
13.....	26,305,200	379,900	26,685,100	7,382
14.....	42,141,100	618,300	42,759,400	11,225
15.....	21,098,200	368,700	21,466,900	6,241
16.....	34,930,200	627,400	35,557,600	7,765
17.....	34,244,100	367,300	34,611,400	7,816
18.....	63,198,800	1,357,800	64,556,600	13,836
19.....	33,150,900	354,900	33,505,800	7,422
20.....	60,775,000	428,300	61,203,300	10,503
21.....	73,149,900	475,200	73,625,100	9,579
22.....	50,834,200	475,200	51,309,400	8,333
Totals	\$1,334,941,600	\$127,627,400	\$1,462,569,000	177,842

VALUATION, JANUARY 1, 1960

Ward	Real Estate	Personal Estate	Total	Polls
1.....	\$40,093,100	\$2,108,800	\$42,201,900	11,649
2.....	33,971,900	382,300	34,354,200	5,061
3.....	348,623,700	89,280,700	437,904,400	9,472
4.....	91,413,300	697,300	92,110,600	8,266
5.....	165,737,600	27,262,000	192,999,600	10,007
6.....	65,680,500	780,000	66,460,500	6,073
7.....	27,175,300	386,600	27,561,900	6,993
8.....	26,081,100	722,800	26,803,900	4,592
9.....	22,671,900	795,700	23,467,600	5,516
10.....	17,610,400	250,700	17,861,100	5,821
11.....	24,618,700	405,400	25,024,100	6,424
12.....	28,902,900	313,700	29,216,600	7,245
13.....	26,356,800	442,400	26,799,200	7,246
14.....	41,925,400	563,400	42,488,800	11,213
15.....	21,051,500	340,200	21,391,700	5,961
16.....	35,471,200	612,900	36,084,100	7,658
17.....	34,524,100	377,700	34,901,800	7,628
18.....	64,006,400	1,355,900	65,362,300	13,811
19.....	33,226,000	343,900	33,569,900	7,222
20.....	61,249,000	404,000	61,653,000	10,454
21.....	75,270,800	485,200	75,756,000	9,806
22.....	51,071,000	480,900	51,551,900	8,202
Totals	\$1,336,732,600	\$128,792,500	\$1,465,525,100	176,320

**1960 SUPPLEMENTARY ASSESSMENTS
REAL ESTATE**

Ward	Area	Land	Buildings	Total Valuation	Tax
2.....	3,499	\$3,600	\$41,300	\$44,900	\$4,521 43
3.....	—	1,200	2,000	3,200	322 24
5.....	—	—	140,000	140,000	14,098 00
10.....	15,441	12,200	—	12,200	1,228 54
13.....	2,397	700	—	700	70 49
18.....	34,154	1,300	14,400	15,700	1,580 99
20.....	—	—	4,500	4,500	453 15
Totals...	55,491	\$19,000	\$202,200	\$221,200	\$22,274 84

PERSONAL

Ward	Valuation	Tax
1.....	\$182,500	\$18,377 75
2.....	36,200	3,645 34
3.....	4,000	402 80
12.....	23,900	2,406 73
18.....	1,200	120 84
22.....	3,500	352 45
Totals.....	\$251,300	\$25,305 91

DETAIL OF GENERAL APPROPRIATIONS AND CHARGES

	1959	1960
CITY:		
General Maintenance	\$109,098,230 00	\$107,290,785 00
Debt Service	12,897,477 90	10,785,502 31
Pension Systems	5,646,866 00	6,457,244 00
Non-Contributory Pensions	5,135,000 00	5,375,000 00
City Total	\$132,777,573 90	\$129,908,531 31
COUNTY:		
General Maintenance	\$7,949,455 00	\$7,922,780 00
Debt Service	—	—
Non-Contributory Pensions	195,000 00	200,000 00
County Total	\$8,144,455 00	\$8,122,780 00
SCHOOLS:		
General Maintenance	\$23,138,209 86	\$22,642,671 96
Debt Service	574,620 00	923,737 50
School Buildings:		
Alterations and Repairs	2,000,000 00	1,275,000 00
Land and Buildings	104,000 00	90,108 60
Excess Appropriations	8,379,952 14	9,949,027 04
School Total	\$34,296,782 00	\$34,780,545 10
METROPOLITAN DISTRICT COMMISSION:		
Maintenance Assessments	\$2,249,720 37	\$2,453,755 35
METROPOLITAN TRANSIT AUTHORITY:		
Operating Deficits	\$10,160,183 35	\$12,027,365 91
Debt Retirement	705,694 37	596,351 65
District Expenses	12,423 61	10,803 14
STATE ASSESSMENTS	66,542 77	95,731 72
State Total	\$13,194,564 47	\$12,730,252 42
Overlay Deficits	—	\$308,713 47
GRAND TOTAL APPROPRIATIONS	\$188,413,375 37	\$188,304,577 65

1960 DIVISION OF TAX RATE

	1959	1960
CITY (excluding Schools)	\$70 39	\$68 78
COUNTY	4 32	4 26
STATE	6 99	7 96
GENERAL TAX RATE	\$81 70	\$81 00
SCHOOL TAX RATE	19 50	19 70
TOTAL TAX RATE	\$101 20	\$100 70

TWO-YEAR TAX RATE COMPARISON 1959-1960

APPROPRIATIONS	1959	1960
CITY:		
General Maintenance	\$109,098,230 00	\$107,290,785 00
Debt Service	12,897,477 90	10,785,502 31
Pension Systems	5,646,866 00	6,457,244 00
Non-Contributory Pensions	5,135,000 00	5,375,000 00
COUNTY:		
General Maintenance	7,949,455 00	7,922,780 00
Debt Service	—	—
Non-Contributory Pensions	195,000 00	200,000 00
SCHOOLS:		
General Maintenance	23,138,209 86	22,642,671 96
Debt Service	674,620 00	923,737 50
School Buildings:		
Alterations and Repairs	2,000,000 00	1,275,000 00
Land and Buildings	104,000 00	90,108 60
Excess Appropriations	8,379,952 14	9,849,027 04
METROPOLITAN DISTRICT COMMISSION:		
Maintenance Assessments (Parks, Sewer)	2,249,720 37	2,453,755 35
METROPOLITAN TRANSIT AUTHORITY:		
Operating Deficits	10,160,183 35	12,027,365 91
Debt Retirements	705,694 37	596,351 65
District Expenses	12,423 61	10,803 14
STATE ASSESSMENTS	66,542 77	95,731 72
OVERLAY DEFICITS	—	308,713 47
Total	<u>\$188,413,375 37</u>	<u>\$188,304,577 65</u>
REVENUES AND CREDITS		
DEPARTMENTAL REVENUE:		
City General	\$27,300,000 00	\$26,864,132 88
County	1,250,000 00	1,248,256 56
Schools—Income and Balances	1,863,763 85	1,620,648 93
STATE REVENUE:		
Income Tax	3,603,682 06	3,224,089 92
School Aid (69-70-71)	2,343,050 61	2,399,408 79
Corporation Excise Tax	5,454,344 70	6,564,088 59
Public Lands	218,160 36	227,179 14
Old Age Meals Tax	532,340 08	621,034 00
OTHER REVENUE:		
Motor Vehicle Excise (Current—Prior)	4,645,000 00	4,634,101 20
Total	<u>\$47,210,341 66</u>	<u>\$47,402,940 01</u>
Net Requirements before Adding Overlay	\$141,203,033 71	\$140,901,637 64
Overlay (5%)	7,192,309 09	7,060,099 93
Amount To Be Raised by Taxation on Real and Personal Property (Including Polls)	\$148,395,342 80	\$147,961,737 57
Poll Tax (Less)	383,360 00	383,360 00
Amount To Be Raised by Taxation on Real and Personal Property 1959-1960	<u>\$148,011,892 80</u>	<u>\$147,578,377 57</u>
Valuation of Real and Personal Property	\$1,462,569,000 00	\$1,465,525,100 00
Tax Rate	<u>\$101 20</u>	<u>\$100 70</u>

**VALUATION OF TAXABLE LAND AND BUILDINGS,
BY WARDS, 1960**

WARDS	Value Land	Value Buildings	Total Value
1	\$11,869,700	\$28,223,400	\$40,093,100
2	13,729,200	20,242,700	33,971,900
3	173,429,100	175,194,600	348,623,700
4	33,379,300	58,034,000	91,413,300
5	63,514,900	102,222,700	165,737,600
6	27,036,200	38,644,300	65,680,500
7	8,632,200	18,543,100	27,175,300
8	10,130,600	15,950,500	26,081,100
9	11,700,800	10,971,100	22,671,900
10	4,359,200	13,251,200	17,610,400
11	6,535,500	18,083,200	24,618,700
12	8,083,400	20,819,500	28,902,900
13	6,688,400	19,668,400	26,356,800
14	9,618,500	32,306,900	41,925,400
15	4,869,200	16,182,300	21,051,500
16	8,555,400	26,915,800	35,471,200
17	8,702,600	25,821,500	34,524,100
18	13,922,600	50,083,800	64,006,400
19	8,760,500	24,465,500	33,226,000
20	12,067,800	49,181,200	61,249,000
21	21,070,700	54,200,100	75,270,800
22	13,233,200	37,837,800	51,071,000
Totals.....	\$479,889,000	\$856,843,600	\$1,336,732,600

RECAPITULATION OF EXEMPT PROPERTY, 1960

Wards	Area	Land	Buildings	Total	ABC Returns
1.....	127,152,223	\$48,437,600	\$56,552,900	\$104,990,500	\$264,862 57
2.....	13,117,647	20,060,200	27,478,800	47,539,000	167,505 29
3.....	9,401,085	49,286,700	75,107,100	124,393,800	4,222,153 89
4.....	10,709,848	23,553,900	64,803,200	88,357,100	24,167,455 86
5.....	13,035,228	83,147,700	21,312,100	104,459,800	2,565,363 79
6.....	26,868,212	26,739,700	45,911,400	72,651,100	3,764 28
7.....	11,991,264	4,316,500	11,791,800	16,108,300	15,222 22
8.....	7,289,960	6,114,300	29,307,100	35,421,400	305,595 35
9.....	3,598,290	3,845,400	7,080,200	10,925,600	45,500 00
10.....	10,261,586	4,266,400	34,349,600	38,616,000	962,893 42
11.....	5,674,066	2,094,300	6,657,700	8,752,000	62,394 32
12.....	25,223,529	3,114,300	23,199,400	26,313,700	34,365 89
13.....	17,789,131	4,531,200	21,874,300	26,405,500	571,646 88
14.....	16,436,784	2,799,400	18,421,600	21,221,000	109,322 52
15.....	1,941,774	690,800	2,145,700	2,836,500	2,753 44
16.....	14,959,997	3,272,100	12,999,900	16,272,000	621,251 05
17.....	7,830,976	1,268,000	6,788,500	8,056,500	48,703 96
18.....	52,077,443	3,352,100	17,177,600	20,529,700	107,723 34
19.....	33,894,720	5,580,300	14,199,800	19,780,100	292,760 66
20.....	51,561,088	5,801,600	7,301,200	13,102,800	90,466 98
21.....	17,452,480	8,991,700	31,942,500	40,934,200	1,927,304 85
22.....	22,280,071	6,804,200	21,992,000	28,796,200	175,782 75
Totals.....	500,547,402	\$318,068,400	\$558,394,400	\$876,462,800	\$36,764,793 31

RECAPITULATION OF EXEMPT PROPERTY BY CLAUSES

	CLAUSE	Area	Land	Buildings	Total	ABC Returns
United States of America	1	32,271,530	\$41,213,700	\$75,700,500	\$116,914,200	
Commonwealth of Massachusetts	2	181,967,178	95,622,800	89,358,700	184,981,500	
Literary	31	31,927,012	20,555,400	71,107,900	91,663,300	\$22,943,432 41
Benevolent	32	11,941,041	8,253,300	57,412,200	65,665,500	9,160,268 52
Charitable	33	8,612,871	4,314,400	26,663,000	30,977,400	2,727,529 35
Scientific	34	612,975	819,900	966,300	1,786,200	837,566 57
Incorporated Temperance Societies	35	1,450	2,200	3,800	6,000	4,000 00
Incorporated United States Veterans Organizations	5	563,893	552,200	802,400	1,354,600	50,620 57
Religious Organizations	10	337,806	257,600	611,100	868,700	67,700 00
Religious Worship (Church)	11	15,123,345	12,527,800	29,708,400	42,236,200	254,758 75
Cemeteries	12	37,324,763	4,395,500	563,900	4,959,400	47,760 47
Special Clauses 7, 16, 17, 18, 19, 20, and G.L., 160, Section 87, Railroad	21	7,073,898	1,774,300	1,558,600	3,332,900	256,440 35
Medical Services	22	141,410	456,200	—	456,200	
	23	19,947	539,000	2,361,000	2,900,000	414,716 32
City of Boston						
Schools	A	12,248,482	6,386,100	50,870,200	57,256,300	
Fire	B	941,033	793,300	3,818,800	4,612,100	
All Other	C	6,223,882	1,473,300	1,439,600	2,912,900	
City Hall and Annex	D	414,040	2,884,800	9,665,700	12,550,500	
Parks, etc.	F	94,857,008	87,224,800	6,423,700	93,648,500	
Libraries	I	326,978	2,446,400	3,287,900	5,734,300	
Foreclosures	J	11,134,325	2,625,900	1,722,700	4,348,600	
Housing Authority	K	20,667,239	8,370,200	84,564,900	92,935,100	
Health	L	385,150	466,300	1,605,300	2,071,600	
Hospitals	M	2,946,798	1,026,300	10,731,900	11,758,200	
Institutions	N	11,699,319	1,635,900	8,465,000	10,100,900	
Redevelopment Authority	O	1,724,423	2,085,400	47,800	2,133,200	
Police	P	297,134	830,400	2,969,000	3,799,400	
Printing	R	18,830	94,200	265,800	360,000	
Public Buildings	S	762,220	5,759,600	7,469,900	13,229,500	
Public Works Department	T	7,923,327	2,523,900	7,282,600	9,806,500	
Welfare	U	58,095	157,300	945,800	1,103,100	
Totals		500,547,402	\$318,068,400	\$558,394,400	\$876,462,800	\$36,764,793 31

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1958-1960 by Class of Exemption Shown in Tabulation

CLASS	Year 1960	Year 1959	Year 1958
United States of America	\$116,914,200	\$118,004,600	\$118,279,400
Commonwealth of Massachusetts	184,981,500	183,605,600	181,928,100
City of Boston	328,360,700	325,822,800	309,874,100
Houses of Religious Worship and Religious Organizations	43,104,900	44,810,200	44,149,600
All others (includes literary, charitable, benevolent institutions, and all other property not separately listed)	203,101,500	192,382,100	185,147,200
Totals	\$876,462,800	\$864,625,300	\$838,978,600

Those public housing parcels listed in the name of the United States of America are included in the "Aggregates of Exempt Property" in table listed "United States of America" and those assessed to "Boston Housing Authority" are listed in the table under "City of Boston."

MOTOR VEHICLE EXCISE TAX

The motor vehicle excise tax was originally created by the passage of Chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise tax should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law, which became Chapter 60A of the General Laws, was amended April 23, 1930, by the passage of Chapter 244 of the Acts of 1930, and further amended by Acts of 1938, Chapter 480. Two recent amendments are contained in the Acts of 1950, Chapters 666 and 731.

The tax is levied at an average state rate, and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

The number of motor vehicles assessed in the year 1960 was 181,731, of which 108,864 were for the levy of 1959 committed in 1960. The total amount of the tax levied and warrants sent to the Collector-Treasurer was \$5,909,740.98, of which \$3,412,014.47 was for the levy year of 1959. State rate for 1959 was \$64.13, and for 1960 was \$66.96.

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under Chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into ten equal parts, with interest, said interest being figured thirty days from date of commitment	\$132,628 19
Assessment under Chapter 450, Acts of 1889, as amended by Chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into ten* parts, with interest, said interest being figured thirty days from date of commitment	25,201 16
Assessment under Chapter 437, Acts of 1893, as amended by Chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into five parts, with interest, said interest being figured thirty days from date of commitment	5,582 81
Total	\$163,412 16
Assessment under Chapter 248, Acts of 1935 (General Laws, Chapter 40, Sections 42A to 42D), of 1943 Water Liens, added to taxes	701,939 40
Grand Total	<u>\$865,351 56</u>

* May now be apportioned over twenty years, on request.

. Apportionment is over ten years, on request.

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS*

In accordance with the requirements of Section 4 of Chapter 5 of the Revised Ordinances of 1914 and General Laws, Chapter 44, Section 10, a statement is herewith included of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

YEAR	Valuations	Abatements
1958	\$1,555,331,828	\$71,921,323
1959	1,557,595,336	57,484,196
1960	1,556,545,302	17,975,400
	<hr/>	<hr/>
Totals	\$4,669,472,466	\$147,380,919
Less Abatements	147,380,919	
	<hr/>	
	\$4,522,091,547	

divided by three gives \$1,507,363,849 — average valuation for three years less abatements.

* Includes valuation of motor vehicles as provided by Chapter 379, Acts of 1928, Section 2 (Chapter 60a), and as amended by Chapter 244, Section 3, Acts of 1930. The average valuation for schools (excluding motor vehicles) was \$1,422,855,966.

AVERAGE VALUATIONS USED, FINANCIAL YEARS
1917-18 TO 1960

Financial Year											Basis, Three Years
1917-18	.	.	.	.	.	.	.	.	.	.	\$1,568,290,365 69
1918-19	.	.	.	.	.	.	.	.	.	.	1,541,597,610 68
1919-20	.	.	.	.	.	.	.	.	.	.	1,518,938,942 75
1920-21	.	.	.	.	.	.	.	.	.	.	1,490,343,142 57
1921-22	.	.	.	.	.	.	.	.	.	.	1,526,365,954 67
1922-23	.	.	.	.	.	.	.	.	.	.	1,557,388,410 46
1923-24	.	.	.	.	.	.	.	.	.	.	1,606,575,806 95
1924-25	.	.	.	.	.	.	.	.	.	.	1,651,200,431 88
1925-26	.	.	.	.	.	.	.	.	.	.	1,720,250,701 60
1926	.	.	.	.	.	.	.	.	.	.	1,780,945,466 16
1927	.	.	.	.	.	.	.	.	.	.	1,841,057,566 16
1928	.	.	.	.	.	.	.	.	.	.	1,882,009,566 67
1929	.	.	.	.	.	.	.	.	.	.	1,909,255,300 00
1930	.	.	.	.	.	.	.	.	.	.	1,948,731,046 00
1931	.	.	.	.	.	.	.	.	.	.	1,973,091,133 33
1932	.	.	.	.	.	.	.	.	.	.	1,984,506,400 00
1933	.	.	.	.	.	.	.	.	.	.	1,945,584,733 33
1934	.	.	.	.	.	.	.	.	.	.	1,843,744,900 00
1935	.	.	.	.	.	.	.	.	.	.	1,744,959,500 00
1936	.	.	.	.	.	.	.	.	.	.	1,675,264,600 00
1937	.	.	.	.	.	.	.	.	.	.	1,631,106,175 00
1938	.	.	.	.	.	.	.	.	.	.	1,598,902,763 00
1939	.	.	.	.	.	.	.	.	.	.	1,570,885,561 00
1940	.	.	.	.	.	.	.	.	.	.	1,543,610,935 00
1941	.	.	.	.	.	.	.	.	.	.	1,514,947,672 33
1942	.	.	.	.	.	.	.	.	.	.	1,481,586,003 00
1943	.	.	.	.	.	.	.	.	.	.	1,460,074,903 00
1944	.	.	.	.	.	.	.	.	.	.	1,438,927,624 00
1945	.	.	.	.	.	.	.	.	.	.	1,428,381,963 00
1946	.	.	.	.	.	.	.	.	.	.	1,436,571,039 00
1947	.	.	.	.	.	.	.	.	.	.	1,459,013,321 00
1948	.	.	.	.	.	.	.	.	.	.	1,471,948,589 00
1949	.	.	.	.	.	.	.	.	.	.	1,500,576,133 00
1950	.	.	.	.	.	.	.	.	.	.	1,538,774,760 00
1951	.	.	.	.	.	.	.	.	.	.	1,578,935,227 00
1952	.	.	.	.	.	.	.	.	.	.	1,583,733,737 00
1953	.	.	.	.	.	.	.	.	.	.	1,580,293,053 00
1954	.	.	.	.	.	.	.	.	.	.	1,569,133,815 00
1955	.	.	.	.	.	.	.	.	.	.	1,589,835,787 00
1956	.	.	.	.	.	.	.	.	.	.	1,566,764,348 00
1957	.	.	.	.	.	.	.	.	.	.	1,538,650,276 00
1958	.	.	.	.	.	.	.	.	.	.	1,520,692,409 00
1959	.	.	.	.	.	.	.	.	.	.	1,504,639,094 00
1960	.	.	.	.	.	.	.	.	.	.	1,507,363,894 00

NOTE.—Commencing 1926 the financial year begins on January 1.

NUMBER OF PROPERTY ITEMS ASSESSED

WARD								Real Estate	Personal Estate	Water
1	.	.	.	.	.	.	.	6,468	556	539
2	.	.	.	.	.	.	.	3,350	267	542
3	.	.	.	.	.	.	.	4,610	5,375	539
4	.	.	.	.	.	.	.	2,466	544	597
5	.	.	.	.	.	.	.	3,951	2,342	554
6	.	.	.	.	.	.	.	4,217	469	456
7	.	.	.	.	.	.	.	3,802	286	403
8	.	.	.	.	.	.	.	2,828	344	561
9	.	.	.	.	.	.	.	3,353	571	1,037
10	.	.	.	.	.	.	.	2,373	188	399
11	.	.	.	.	.	.	.	3,602	303	685
12	.	.	.	.	.	.	.	3,414	358	1,185
13	.	.	.	.	.	.	.	3,272	298	529
14	.	.	.	.	.	.	.	4,992	486	727
15	.	.	.	.	.	.	.	3,149	174	414
16	.	.	.	.	.	.	.	5,299	451	515
17	.	.	.	.	.	.	.	4,992	390	478
18	.	.	.	.	.	.	.	13,084	505	918
19	.	.	.	.	.	.	.	5,058	290	417
20	.	.	.	.	.	.	.	11,851	355	551
21	.	.	.	.	.	.	.	2,717	419	454
22	.	.	.	.	.	.	.	5,431	389	423
Totals								104,279	15,360	12,923
Supplementary								17	14	31
Total								104,296	15,374	12,954

TAXES ON PROPERTY — DISTRIBUTION OF TAX RATE

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000					Total
				State	County	City	General Rate	School Rate	
1950	\$90,083,700 00	\$8,668,800 00	\$98,752,500 00	\$2 02	\$3 34	\$41 83	\$47 19	\$15 81	\$63 00
1951	90,004,131 04	8,639,596 96	98,643,728 00	1 67	3 89	40 41	45 97	16 83	62 80
1952	95,769,924 20	9,340,944 60	105,110,868 80	2 87	2 90	47 94	53 71	13 09	66 80
1953	100,972,849 18	9,719,737 02	110,692,586 20	3 49	3 04	51 67	58 20	12 50	70 70
1954	99,971,852 70	9,382,132 10	109,353,984 80	3 53	3 00	50 87	57 40	12 40	69 80
1955	98,371,785 42	9,224,914 58	107,596,700 00	2 82	2 91	48 98	54 71	15 09	69 80
1956	109,128,851 32	10,322,638 28	119,451,489 60	3 23	3 49	54 71	61 43	17 27	78 70
1957	117,257,310 60	11,034,909 40	128,292,220 00	6 56	4 33	55 48	66 37	19 63	86 00
1958	125,299,681 20	11,931,862 80	137,231,544 00	4 96	3 82	63 82	72 60	20 40	93 00
1959	135,096,089 92	12,915,892 88	148,011,982 80	6 99	4 32	70 39	81 70	19 50	101 20
1960	131,608,972 82	12,969,404 75	147,578,377 57	7 96	4 26	68 78	81 00	19 70	100 70

MOTOR VEHICLE EXCISE TAX, 1929 TO 1960

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1929	128,453	\$1,619,366 88	\$29 65
1930	117,166	1,154,835 60	29 12
1931	112,228	903,360 22	29 25
1932	97,122	767,368 93	29 92
1933	89,789	628,922 09	31 55
1934	90,785	606,561 91	32 14
1935	95,107	660,326 21	33 06
1936	106,819	779,183 87	33 38
1937	111,782	900,576 04	34 62
1938	108,367	882,498 89	35 15
1939	114,189	914,089 49	35 90
1940	120,792	1,013,768 21	36 40
1941	128,342	1,211,379 84	36 80
1942	99,403	934,767 22	36 46
1943	87,369	603,744 70	36 33
1944	86,949	441,618 65	35 85
1945	89,459	355,486 51	35 60
1946	108,550	576,263 10	35 40
1947	124,143	1,148,879 91	36 23
1948	132,901	1,626,886 39	38 07
1949	147,604	2,248,090 78	41 32
1950	166,351	2,875,962 79	44 16
1951	171,469	3,330,635 28	46 85
1952	169,872	3,359,024 55	48 25
1953	179,236	3,723,396 69	50 42
1954	181,171	4,083,913 95	51 86
1955	195,894	4,935,600 15	53 37
1956	193,364	5,407,426 05	54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96

TABLE OF ABATEMENTS GRANTED, 1950-1960

Levy Year	Tax Rate	Abated, 1960	Value Abated	Abated, 1959	Value Abated	Abated, 1958	Value Abated	Abated, 1957	Value Abated	Abated, 1956	Value Abated
1960.....	\$100 70	\$946,845 42	\$9,402,600								
1959.....	101 20	1,688,101 12	16,680,800	\$2,653,653 98	\$26,221,900						
1958.....	93 00	1,176,755 41	12,653,300	3,728,148 77	40,087,600	\$1,362,275 70	\$14,648,100				
1957.....	86 00	548,769 92	6,381,000	1,507,155 90	17,525,100	3,466,755 07	40,311,100	\$1,502,302 80	\$17,468,600		
1956.....	78 70	163,156 61	2,073,100	745,792 48	9,476,400	1,746,869 68	22,196,500	2,989,446 59	37,985,300	\$2,159,188 88	\$27,435,700
1955.....	69 80	82,731 63	1,185,300	237,741 62	3,406,000	852,381 59	12,211,800	2,381,102 15	34,113,200	3,253,311 19	46,609,100
1954.....	69 80	23,195 98	332,600	139,306 84	1,995,800	422,347 56	6,050,800	2,106,739 71	30,182,500	1,953,524 84	27,987,500
1953.....	70 70	31,730 16	448,800	43,176 49	610,700	315,930 01	4,468,600	1,527,221 09	21,601,400	1,333,846 47	18,968,100
1952.....	66 80	15,003 28	224,600	24,649 20	369,000	267,069 39	4,028,000	1,268,294 04	18,986,500	648,840 99	9,713,200
1951.....	62 80	100 48	1,600	19,530 80	311,000	237,935 64	3,778,800	1,024,702 76	16,316,900	343,720 66	5,473,300
1950.....	63 00	335 50	5,300	17,343 90	275,300	219,023 80	3,476,600	1,077,141 55	17,097,500	205,456 19	3,261,200

LIST OF ASSESSORS — 1960

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NOTE.— Prior to 1842 taxes were assessed on a basis of 50 per cent of true value. Custom was discontinued in 1842 and thereafter.

The city of Roxbury was annexed January 6, 1868.

Valuation real estate	\$18,265,400
" personal estate	8,286,300
" total	<u>\$26,551,700</u> said valuation

first taking effect as a part of Boston in 1868.

Population by state census of 1865 was 28,426.

The town of Dorchester was annexed January 3, 1870.

Valuation real estate	\$12,826,200
" personal estate	7,489,500
" total	<u>\$20,315,700</u> said valuation

first taking effect as a part of Boston in 1870.

Population by state census of 1865 was 10,717.

The city of Charlestown was annexed January 5, 1874.

Valuation real estate	\$26,016,100
" personal estate	9,273,582
" total	<u>\$35,239,682</u> said valuation

first taking effect as a part of Boston in 1874.

Population by United States census of 1870 was 28,323.

The town of West Roxbury was annexed January 5, 1874.

Valuation real estate	\$16,254,350
" personal estate	5,894,250
" total	<u>\$22,148,600</u> said valuation

first taking effect as a part of Boston in 1874.

Population by United States census of 1870 was 8,686.

The town of Brighton was annexed January 5, 1874.

Valuation real estate	\$11,964,450
" personal estate	2,584,081
" total	<u>\$14,548,531</u> said valuation

first taking effect as a part of Boston in 1874.

Population by United States census of 1870 was 4,967.

The town of Hyde Park was annexed January 1, 1912.

Valuation real estate	\$13,088,575
" personal estate	2,540,690
" total	<u>\$15,629,265</u> said valuation

first taking effect as a part of Boston in 1912.

Number of polls, 4,130.

Population, United States census, 15,507.

27

MOTOR VEHICLE EXCISE TAX, 1929 TO 1960

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1929	128,453	\$1,619,366 88	\$29 65
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Valuation real estate	\$12,826,200
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“ total	<u>\$20,315,700 said valuation</u>

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Population by state census of 1865 was 10,717.

The city of Charlestown was annexed January 5, 1874.

Valuation real estate	\$26,016,100
“ personal estate	9,273,582
“ total	<u>\$35,289,682 said valuation</u>

first taking effect as a part of Boston in 1874.

Population by United States census of 1870 was 28,323.

The town of West Roxbury was annexed January 5, 1874.

Valuation real estate	\$16,254,350
“ personal estate	5,894,250
“ total	<u>\$22,148,600 said valuation</u>

first taking effect as a part of Boston in 1874.

Population by United States census of 1870 was 8,686.

The town of Brighton was annexed January 5, 1874.

Valuation real estate	\$11,964,450
“ personal estate	2,584,081
“ total	<u>\$14,548,531 said valuation</u>

first taking effect as a part of Boston in 1874.

Population by United States census of 1870 was 4,967.

The town of Hyde Park was annexed January 1, 1912.

Valuation real estate	\$13,088,575
“ personal estate	2,540,690
“ total	<u>\$15,629,265 said valuation</u>

first taking effect as a part of Boston in 1912.

Number of polls, 4,130.

Population, United States census, 15,507.



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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1961

ASSESSORS' OFFICE, CITY HALL ANNEX,
BOSTON, MASS., January 1, 1962.

HON. JOHN F. COLLINS,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the year 1961:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1961, to be payable as of November 20, 1961, as follows:

Audit of Municipal Accounts	\$10,506 51
Boston Metropolitan District Expenses	2,700 75
Metropolitan Transit Authority:	
Principal of bonds — reduction of	608,584 38
Operating deficiency	13,883,436 51
Sewerage Tax:	
North Metropolitan }	1,341,282 79
South Metropolitan }	
Smoke Inspection, Administration Expense	3,005 95
Supervision of Retirement System	13,204 15
Metropolitan Parks, Sinking Fund	1,839,672 12
	<hr/>
	\$17,702,393 16
Metropolitan Water Tax*	3,398,062 32
	<hr/>
Total	<u>\$21,100,455 48</u>

* Not included in determining tax rate as estimated income of Water Division of the City of Boston was sufficient to meet this expenditure.

NOTE: As of June 30, 1961 Smoke Inspection abolished and in Chapter 676, Acts of 1960, becomes Air Pollution Charge.

POLL TAX ASSESSMENT

The number of polls recorded for assessment before June 14, 1961, and included in the estimate that determined the rate of taxation for the current year was 191,680. Under the operation of the law providing for supplementary assessment of omitted male persons liable to assessment, there were added to the list 3,526 polls, making the total number of males assessed 195,206.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1961, determined by the Assessors June 15, 1961, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$475,848,100	
Value of buildings	861,405,900	
Total value of real estate		\$1,337,254,000
Total value of personal estate		130,652,900
Total valuation		\$1,467,906,900
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		337,900
Assessments under the provisions of ss. 75 and 76 of chapter 59, G.L., Personal Estate		87,900
The total taxable valuation of the city upon which taxes were assessed for the financial year 1960, when all assessments were made, was		<u>\$1,468,332,700</u>

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS*

In accordance with the requirements of Section 4 of Chapter 5 of the Revised Ordinances of 1914 and General Laws, Chapter 44, Section 10, a statement is herewith included of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

YEAR	Valuations	Abatements
1959	\$1,557,595,336	\$67,619,427
1960	1,556,545,302	47,494,677
1961	1,605,967,864	15,884,290
	\$4,720,108,502	\$130,998,394
Less abatements	130,998,394	
	3)4,589,110,108	
Three-year average	\$1,529,703,369	

* Includes valuation of motor vehicles as provided by Chapter 379, Acts of 1928, Section 2 (Chapter 60A), and as amended by Chapter 244, Section 3, Acts of 1930. The average valuation for Schools (excluding motor vehicles) was \$1,427,477,633.

EXEMPT VALUATIONS

<i>Real estate of the United States</i>	\$112,796,200 00
<i>Real estate of the Commonwealth</i>	190,375,400 00
<i>Real estate of the City of Boston</i>	334,688,000 00
<i>Real estate of houses of religious worship (and parsonages)</i>	43,692,900 00
<i>Real estate of charitable, scientific, and literary corporations, cemeteries, etc.</i>	208,388,100 00
<i>Personal property of charitable, scientific, and literary corporations estimated, tangible</i>	40,975,888 72
Total exempt valuation	<u>\$930,916,488 72</u>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 10.06 per cent, or \$100.60 per \$1,000; of this rate \$8.25 was for state, \$4.30 for county, and \$67.70 for the city tax, of which \$20.35 was for schools.

Real and personal property taxes	\$147,671,434 14
Real and personal property taxes, supplementary	42,835 48
Total property taxes	<u>\$147,714,269 92</u>
Poll taxes at \$2.00	383,360 00
Poll taxes, supplementary	7,052 00
Grand total taxes on property and polls	<u>\$148,104,681 62</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of Chapter 12, Section 12, of Revised Laws, amended Chapter 161, Acts of 1903, the sum of \$22,563.78 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the year 1961 also there was assessed to the Town of Brookline the additional sum of \$2,575.36, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

There was also due under the provisions of Chapter 59, Section 8, General Laws, the sum of \$13,333.33, being an excise tax on persons owning ships and vessels.

**VALUATION OF REAL ESTATE, PERSONAL ESTATE, TOTAL
CITY VALUATION AND POLLS 1947-1961**

YEAR	Real Estate	Personal Estate	Total Valuation	Polls
1947 . .	\$1,410,039,100	\$148,571,800	\$1,558,610,900	260,487
1948 . .	1,441,620,300	140,373,700	1,581,994,000	258,208
1949 . .	1,459,118,000	142,313,500	1,601,431,500	255,225
1950 . .	1,429,900,000	137,600,000	1,567,500,000	254,058
1951 . .	1,433,186,800	137,573,200	1,570,760,000	249,997
1952 . .	1,433,681,500	139,834,500	1,573,516,000	245,355
1953 . .	1,428,187,400	137,478,600	1,565,666,000	240,513
1954 . .	1,432,261,500	134,414,500	1,566,676,000	234,147
1955 . .	1,409,337,900	132,162,100	1,541,500,000	233,347
1956 . .	1,386,643,600	131,164,400	1,517,808,000	225,507
1957 . .	1,363,457,100	128,312,900	1,491,770,000	221,713
1958 . .	1,347,308,400	128,299,600	1,475,608,000	180,024
1959 . .	1,334,941,600	127,627,400	1,462,569,000	177,842
1960 . .	1,336,732,600	128,792,500	1,465,525,100	176,320
1961 . .	1,337,591,900	130,740,800	1,468,332,700	195,680

Ward	Real	Personal	Total Real & Personal	Description of Wards by Districts
1.....	Loss \$295,000	Gain \$277,300	Loss \$17,700	Ward 1. East Boston.
2.....	Gain 2,100,500	Loss 17,500	Gain 2,083,000	Ward 2. Charlestown.
3.....	Loss 2,922,100	Gain 791,600	Loss 2,130,500	Ward 3. Boston Proper.
4.....	Loss 846,500	Loss 4,000	Loss 850,500	Ward 4. Back Bay, South.
5.....	Gain 2,244,400	Gain 1,109,500	Gain 3,353,900	Ward 5. Back Bay.
6.....	Loss 1,328,300	Loss 103,500	Loss 1,431,800	Ward 6. South Boston, North.
7.....	Gain 200,300	Gain 19,000	Gain 219,300	Ward 7. South Boston, South.
8.....	Loss 97,000	Loss 30,900	Loss 127,900	Ward 8. Roxbury, East and South.
9.....	Loss 678,100	Loss 106,600	Loss 784,700	Ward 9. Roxbury, Central.
10.....	Loss 868,000	Loss 9,400	Loss 877,400	Ward 10. Roxbury, West.
11.....	Gain 59,400	Gain 1,500	Gain 60,900	Ward 11. Roxbury, South; Eggleston Square and Forest Hills.
12.....	Loss 341,800	Gain 5,400	Loss 336,400	Ward 12. Roxbury, East.
13.....	Loss 83,900	Loss 30,100	Loss 114,000	Ward 13. Dorchester and Savin Hill.
14.....	Loss 426,100	Loss 28,900	Loss 455,000	Ward 14. Dorchester, West.
15.....	Loss 108,400	Loss 28,000	Loss 136,400	Ward 15. Dorchester, North Central.
16.....	Gain 213,100	Loss 23,400	Gain 189,700	Ward 16. Dorchester, South.
17.....	Gain 181,300	Loss 16,200	Gain 165,100	Ward 17. Dorchester Center.
18.....	Gain 1,441,700	Gain 1,125,500	Gain 1,567,200	Ward 18. Hyde Park and Mattapan.
19.....	Gain 66,200	Loss 17,800	Gain 48,400	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 765,100	Loss 39,900	Gain 725,200	Ward 20. West Roxbury — Roslindale.
21.....	Loss 265,000	Loss 18,300	Loss 283,300	Ward 21. Brighton, South.
22.....	Gain 1,509,600	Gain 5,100	Gain 1,514,700	Ward 22. Brighton, North.
Net Gain \$521,400				Net Gain \$2,381,800
Net Personal 1,860,400				
Net Total.....				
				\$1,467,906,900
				1961 1,465,525,100 1960
				Gain \$2,381,800

VALUATION, JANUARY 1, 1960

WARD	REAL ESTATE	PERSONAL ESTATE	TOTAL	POLLS
1.....	\$40,093,100	\$2,108,800	\$42,201,900	11,649
2.....	33,971,900	382,300	34,354,200	5,061
3.....	348,623,700	89,280,700	437,904,400	9,472
4.....	91,413,300	697,300	92,110,600	8,266
5.....	165,737,600	27,262,000	192,999,600	10,007
6.....	65,680,500	780,000	66,460,500	6,073
7.....	27,175,300	386,600	27,561,900	6,993
8.....	26,081,100	722,800	26,803,900	4,592
9.....	22,671,900	795,700	23,467,600	5,516
10.....	17,610,400	250,700	17,861,100	5,821
11.....	24,618,700	405,400	25,024,100	6,424
12.....	28,902,900	313,700	29,216,600	7,245
13.....	26,356,800	442,400	26,799,200	7,246
14.....	41,925,400	563,400	42,488,800	11,213
15.....	21,051,500	340,200	21,391,700	5,961
16.....	35,471,200	612,900	36,084,100	7,658
17.....	34,524,100	377,700	34,901,800	7,628
18.....	64,006,400	1,355,900	65,362,300	13,811
19.....	33,226,000	343,900	33,569,900	7,222
20.....	61,249,000	404,000	61,353,000	10,454
21.....	75,270,800	485,200	75,756,000	9,806
22.....	51,071,000	480,900	51,551,900	8,202
Totals	\$1,336,732,600	\$128,792,500	\$1,465,525,100	176,320

VALUATION, JANUARY 1, 1961

Ward	Real Estate	Personal Estate	Total	Polls
1.....	\$39,798,100	\$2,386,100	\$42,184,200	11,450
2.....	36,072,400	364,800	36,437,200	4,863
3.....	345,701,600	90,072,300	435,773,900	8,825
4.....	90,566,800	693,300	91,260,100	7,876
5.....	167,982,000	28,371,500	196,353,500	9,494
6.....	64,352,200	676,500	65,028,700	5,810
7.....	27,375,600	405,600	27,781,200	6,728
8.....	25,984,100	691,900	26,676,000	4,308
9.....	21,993,800	689,100	22,682,900	5,254
10.....	16,742,400	241,300	16,983,700	5,499
11.....	24,678,100	406,900	25,085,000	6,181
12.....	28,561,100	319,100	28,880,200	6,702
13.....	26,272,900	412,300	26,685,200	7,003
14.....	41,499,300	534,500	42,033,800	10,722
15.....	20,943,100	312,200	21,255,300	5,956
16.....	35,684,300	589,500	36,273,800	7,506
17.....	34,705,400	361,500	35,066,900	7,461
18.....	65,448,100	1,481,400	66,929,500	13,751
19.....	33,292,200	326,100	33,618,300	7,147
20.....	62,014,100	364,100	62,378,200	10,345
21.....	75,005,800	466,900	75,472,700	9,420
22.....	52,580,600	486,000	53,066,600	7,916
Totals....	\$1,337,254,000	\$130,652,900	\$1,467,906,900	170,217

DETAIL OF GENERAL APPROPRIATIONS AND CHARGES

	1960	1961
CITY:		
General Maintenance	\$107,290,785 00	\$107,886,525 10
Debt Service	10,785,502 31	10,310,598 62
Pension Systems	6,457,244 00	6,487,904 55
Non-Contributing Pensions	5,375,000 00	5,500,000 00
City Total	\$129,908,531 31	\$130,185,028 27
COUNTY:		
General Maintenance	\$7,922,780 00	\$8,070,670 00
Debt Service	—	—
Non-Contributing Pensions	200,000 00	200,000 00
County Total	\$8,122,780 00	\$8,270,670 00
SCHOOLS:		
General Maintenance	\$22,642,671 96	\$22,741,925 51
Debt Service	923,737 50	988,950 00
School Buildings:	—	—
Alterations and Repairs	1,275,000 00	1,636,600 00
Land and Buildings	90,108 60	89,513 90
Excess Appropriations	9,849,027 04	10,945,077 49
School Total	\$34,780,545 10	\$36,402,066 90
METROPOLITAN DISTRICT COMMISSION:		
Maintenance Assessments	\$2,453,755 35	\$2,940,894 15
METROPOLITAN TRANSIT AUTHORITY:		
Operating Expenses	\$12,027,365 91	\$13,964,730 62
Debt Retirement	596,351 65	608,584 38
District Expenses	10,803 14	2,700 79
STATE ASSESSMENTS	95,731 72	51,879 10
State Total	\$12,730,252 42	\$14,627,894 89
Overlay Deficits	308,713 47	863,549 61
GRAND TOTAL APPROPRIATION	\$188,304,577 65	\$193,290,103 82

1961 DIVISION OF TAX RATE

	1960	1961
CITY (excluding Schools)	\$68 78	\$67 70
COUNTY	4 26	4 30
STATE	7 96	8 25
GENERAL TAX RATE	\$81 00	\$80 25
SCHOOL TAX RATE	19 70	20 35
TOTAL TAX RATE	\$100 70	\$100 60

TAX RATE COMPARISON 1960-1961

APPROPRIATIONS	1960	1961
CITY:		
General Maintenance	\$107,290,785 00	\$107,886,525 10
Debt Service	10,785,502 31	10,310,598 62
Pension Systems	6,457,244 00	6,487,904 55
Non-Contributory Pensions	5,375,000 00	5,500,000 00
COUNTY:		
General Maintenance	7,922,780 00	8,070,670 00
Debt Service	—	—
Non-Contributory Pensions	200,000 00	200,000 00
SCHOOLS:		
General Maintenance	22,642,671 96	22,741,925 51
Debt Service	923,737 50	988,950 00
School Buildings:		
Alterations and Repairs	1,275,000 00	1,636,600 00
Land and Buildings	90,108 60	89,513 90
Excess Appropriations	9,849,027 04	10,945,077 49
METROPOLITAN DISTRICT COMMISSION:		
Maintenance Assessments (Parks, Sewer)	2,453,755 35	2,940,894 15
METROPOLITAN TRANSIT AUTHORITY:		
Operating Deficits	12,027,365 91	13,964,730 62
Debt Retirements	596,351 65	608,584 38
District Expenses	10,803 14	2,700 79
STATE ASSESSMENTS	95,731 72	51,879 10
OVERLAY DEFICITS	308,713 47	863,549 61
Total	<u>\$188,304,577 65</u>	<u>\$193,290,103 82</u>
REVENUES AND CREDITS		
DEPARTMENTAL REVENUE:	1960	1961
City General	\$26,864,132 88	\$27,809,000 00
County	1,248,256 56	1,364,000 00
Schools—Income and Balances	1,620,648 93	1,615,460 26
STATE REVENUE:		
Income Tax	3,224,089 92	5,918,132 42
School Aid	2,399,408 79	2,353,217 86
Corporation Excise Tax	6,564,088 59	7,631,939 70
Public Lands	227,179 14	198,929 37
Old Age Meals Tax	621,034 00	756,064 96
OTHER REVENUE:		
Motor Vehicle Excise (Current—Prior)	4,634,101 20	4,749,000 00
Total	<u>\$47,402,940 01</u>	<u>\$52,395,744 57</u>
Net Requirements before Adding Overlay	\$140,901,637 64	\$140,894,359 25
Overlay	7,060,099 93	7,160,434 89
Amount To Be Raised by Taxation on Real and Personal Property (Including Polls)	\$147,961,737 57	\$148,054,794 14
Poll Tax (Less)	383,360 00	383,360 00
Amount To Be Raised by Taxation on Real and Personal Property 1960-1961	<u>\$147,578,377 57</u>	<u>\$147,671,434 14</u>
Valuation of Real and Personal Property	\$1,465,525,100 00	\$1,467,906,900 00
Tax Rate	<u>\$100 70</u>	<u>\$100 60</u>

**VALUATION OF TAXABLE LAND AND BUILDINGS,
BY WARDS, 1961**

WARD	Value Land	Value Buildings	Total Value
1.....	\$11,752,400	\$28,045,700	\$39,798,100
2.....	13,890,400	22,182,000	36,072,400
3.....	170,504,800	175,196,800	345,701,600
4.....	33,306,100	57,260,700	90,566,800
5.....	63,221,800	104,760,200	167,982,000
6.....	26,792,800	37,559,400	64,352,200
7.....	8,616,100	18,759,500	27,375,600
8.....	10,001,300	15,982,800	25,984,100
9.....	11,304,800	10,689,000	21,993,800
10.....	4,157,000	12,585,400	16,742,400
11.....	6,588,600	18,089,500	24,678,100
12.....	7,999,700	20,561,400	28,561,100
13.....	6,706,500	19,566,400	26,272,900
14.....	9,528,100	31,971,200	41,499,300
15.....	4,814,200	16,128,900	20,943,100
16.....	8,534,800	27,149,500	35,684,300
17.....	8,693,400	26,012,000	34,705,400
18.....	14,046,500	51,401,600	65,448,100
19.....	8,618,900	24,673,300	33,292,200
20.....	12,186,500	49,827,600	62,014,100
21.....	20,976,100	54,029,700	75,005,800
22.....	13,607,300	38,973,300	52,580,600
Totals.....	\$475,848,100	\$861,405,900	\$1,337,254,000

RECAPITULATION OF EXEMPT PROPERTY, 1961

Ward	Area	Land	Buildings	Total	ABC Returns
1	\$127,296,779	\$48,406,100	\$59,087,000	\$107,493,100	\$122,262 57
2	13,215,952	20,095,800	27,490,800	47,586,600	107,411 49
3	9,536,076	50,093,200	78,322,400	128,415,600	4,757,492 63
4	10,671,988	23,457,800	66,198,800	89,656,600	25,789,267 13
5	13,094,088	83,360,000	22,313,000	105,673,000	2,354,118 07
6	26,847,030	26,761,100	45,315,300	72,076,400	5,105 62
7	12,025,629	4,343,200	11,817,500	16,160,700	13,000 00
8	7,437,312	6,175,300	30,260,300	36,435,600	1,732,607 76
9	3,895,804	4,030,300	7,040,800	11,071,100	58,443 06
10	10,630,638	4,523,300	34,950,100	39,473,400	1,146,164 66
11	5,799,270	2,128,200	7,175,500	9,303,700	280,473 99
12	25,338,611	3,173,700	23,184,600	26,358,300	40,388 77
13	18,283,201	4,683,000	21,923,500	26,606,500	471,061 03
14	16,365,739	2,777,900	18,683,500	21,461,400	112,475 04
15	1,966,261	699,100	2,155,600	2,854,700	2,753 44
16	15,022,502	3,287,200	13,038,500	16,325,700	43,784 73
17	7,750,866	1,272,900	6,995,000	8,267,900	40,392 00
18	51,857,040	3,484,400	17,291,200	20,775,600	105,807 50
19	35,105,221	5,712,500	14,434,100	20,146,600	603,965 87
20	51,957,384	5,814,100	7,540,500	13,354,600	130,275 86
21	17,535,856	9,086,800	32,314,500	41,401,300	2,854,144 25
22	2,237,599	7,043,100	21,999,100	29,042,200	204,493 25
TOTALS	\$483,870,846	\$320,409,000	\$569,531,600	\$889,940,600	\$40,975,888 72

	CLAUSE	Area	Land	Buildings	Total	ABC Returns
United States of America	1	31,131,620	\$40,805,400	\$71,990,800	\$112,796,200	—
Commonwealth of Massachusetts	2	182,916,461	96,010,000	94,365,400	190,375,400	—
Literary	31	33,329,941	20,756,500	74,212,700	94,969,200	\$24,514,286 13
Benevolent	32	12,092,780	8,590,900	58,856,100	67,447,000	11,411,981 35
Charitable	33	8,989,301	4,335,100	26,976,400	31,311,500	2,740,782 31
Scientific	34	618,238	825,100	991,100	1,816,200	961,607 89
Incorporate Temperance Societies	35	1,450	2,200	3,800	6,000	—
Incorporate Organization United States Veterans	5	545,998	531,000	623,600	1,154,600	44,291 43
Religious Organizations	10	424,505	282,800	632,100	914,900	65,275 00
Religious Worship (Churches)	11	15,195,647	12,630,400	30,147,600	42,778,000	273,889 72
Cemeteries	12	37,324,763	4,395,500	563,900	4,959,400	53,867 63
Special Clauses 16, 17, 18, 19, 20, 21		7,073,898	1,774,300	1,558,600	3,332,900	265,948 69
G. L., Ch. 160, Section 87, Railroads	22	141,410	456,200	—	456,200	—
Medical Service	23	22,720	544,900	2,390,200	2,935,100	643,958 57
CITY OF BOSTON						
Schools	A	12,229,863	6,297,100	50,576,600	56,873,700	—
Fire	B	938,465	779,800	3,866,700	4,646,500	—
All others	C	6,477,569	2,125,500	1,912,700	4,038,200	—
City Hall and Annex	D	253,225	2,362,300	9,665,700	12,028,000	—
Parks, etc.	F	94,406,036	87,137,200	6,630,100	93,767,300	—
Libraries	I	326,978	2,446,400	3,287,900	5,734,300	—
Foreclosures	J	11,660,814	3,027,500	2,045,000	5,072,500	—
Housing Authority	K	22,042,885	9,247,100	87,560,800	96,807,900	—
Health	L	372,802	539,300	1,222,300	1,761,600	—
Hospitals	M	2,946,798	1,026,300	10,731,900	11,758,200	—
Institutions	N	11,699,319	1,635,900	8,465,000	10,100,900	—
Redevelopment Authority	O	1,717,802	2,191,100	1,178,800	3,369,900	—
Police	P	297,134	830,400	2,969,000	3,799,400	—
Printing	R	18,830	94,200	265,800	360,000	—
Public Buildings	S	872,954	6,301,300	7,657,900	13,959,200	—
Public Works Department	T	7,912,968	2,270,000	7,237,300	9,507,300	—
Welfare	U	58,095	157,300	945,800	1,103,100	—
GRAND TOTAL		504,041,269	\$320,409,000	\$569,531,600	\$889,940,600	\$40,975,888 72

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1959-1961 by Class of Exemption Shown in Tabulation

CLASS	Year 1961	Year 1960	Year 1959
United States of America	\$112,796,200	\$116,914,200	\$118,004,600
Commonwealth of Massachusetts	190,375,400	184,981,500	183,605,600
City of Boston	334,688,000	328,360,700	325,822,800
Houses of Religious Worship and Religious Organizations	43,692,900	43,104,900	44,810,200
All others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	208,388,100	203,101,500	192,382,100
Totals	\$889,940,600	\$876,462,800	\$864,625,300

Those public housing parcels listed in the name of the United States of America are included in the "Aggregates of Exempt Property" in table listed "United States of America," and those assessed to "Boston Housing Authority" are listed in the table under "City of Boston."

MOTOR VEHICLE EXCISE TAX

The motor vehicle excise tax was originally created by the passage of Chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise tax should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law, which became Chapter 60A of the General Laws, was amended April 23, 1930, by the passage of Chapter 244 of the Acts of 1930, and further amended by Acts of 1938, Chapter 480. Two recent amendments are contained in the Acts of 1950, Chapters 666 and 731.

The tax is levied at an average state rate, and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

The number of motor vehicles assessed in the year 1961 was 249,139, of which 125,490 were for the levy of 1960 committed in 1961. The total amount of the tax levied and warrants sent to the Collector-Treasurer was \$9,150,920.87, of which \$4,658,299.25 was for the levy year of 1960. State rate for 1960 was \$66.96, and for 1961 was \$66.00.

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under Chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into ten equal parts, with interest, said interest being figured thirty days from date of commitment	\$137,483 90
Assessment under Chapter 450, Acts of 1889, as amended by Chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into ten* parts, with interest, said interest being figured thirty days from date of commitment	23,241 60
Assessment under Chapter 437, Acts of 1893, as amended by Chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into five† parts, with interest, said interest being figured thirty days from date of commitment	6,974 86
Total	\$167,700 36
Assessment under Chapter 248, Acts of 1935 (General Laws, Chapter 40, Sections 42A to 42D), of 1943 Water Liens, added to taxes	837,674 59
Grand Total	<u>\$1,005,374 95</u>

* May now be apportioned over twenty years, on request.

† Apportionment is over ten years, on request.

**AVERAGE VALUATIONS USED, FINANCIAL YEARS
1917-18 TO 1961**

Financial Year											Basis, Three Years
1917-18	.	.	.	.	.	.	.	.	.	.	\$1,568,290,365 69
1918-19	.	.	.	.	.	.	.	.	.	.	1,541,597,610 68
1919-20	.	.	.	.	.	.	.	.	.	.	1,518,938,942 75
1920-21	.	.	.	.	.	.	.	.	.	.	1,490,343,142 57
1921-22	.	.	.	.	.	.	.	.	.	.	1,526,365,954 67
1922-23	.	.	.	.	.	.	.	.	.	.	1,557,388,410 46
1923-24	.	.	.	.	.	.	.	.	.	.	1,606,575,806 95
1924-25	.	.	.	.	.	.	.	.	.	.	1,651,200,431 88
1925-26	.	.	.	.	.	.	.	.	.	.	1,720,250,701 60
1926	.	.	.	.	.	.	.	.	.	.	1,780,945,466 16
1927	.	.	.	.	.	.	.	.	.	.	1,841,057,566 16
1928	.	.	.	.	.	.	.	.	.	.	1,882,009,566 67
1929	.	.	.	.	.	.	.	.	.	.	1,909,255,300 00
1930	.	.	.	.	.	.	.	.	.	.	1,948,731,046 00
1931	.	.	.	.	.	.	.	.	.	.	1,973,091,133 33
1932	.	.	.	.	.	.	.	.	.	.	1,984,506,400 00
1933	.	.	.	.	.	.	.	.	.	.	1,945,584,733 33
1934	.	.	.	.	.	.	.	.	.	.	1,843,744,900 00
1935	.	.	.	.	.	.	.	.	.	.	1,744,959,500 00
1936	.	.	.	.	.	.	.	.	.	.	1,675,264,600 00
1937	.	.	.	.	.	.	.	.	.	.	1,631,106,175 00
1938	.	.	.	.	.	.	.	.	.	.	1,598,902,763 00
1939	.	.	.	.	.	.	.	.	.	.	1,570,885,561 00
1940	.	.	.	.	.	.	.	.	.	.	1,543,610,935 00
1941	.	.	.	.	.	.	.	.	.	.	1,514,947,672 33
1942	.	.	.	.	.	.	.	.	.	.	1,481,586,003 00
1943	.	.	.	.	.	.	.	.	.	.	1,460,074,903 00
1944	.	.	.	.	.	.	.	.	.	.	1,438,927,624 00
1945	.	.	.	.	.	.	.	.	.	.	1,428,381,963 00
1946	.	.	.	.	.	.	.	.	.	.	1,436,571,039 00
1947	.	.	.	.	.	.	.	.	.	.	1,459,013,321 00
1948	.	.	.	.	.	.	.	.	.	.	1,471,948,589 00
1949	.	.	.	.	.	.	.	.	.	.	1,500,576,133 00
1950	.	.	.	.	.	.	.	.	.	.	1,538,774,760 00
1951	.	.	.	.	.	.	.	.	.	.	1,578,935,227 00
1952	.	.	.	.	.	.	.	.	.	.	1,583,733,737 00
1953	.	.	.	.	.	.	.	.	.	.	1,580,293,053 00
1954	.	.	.	.	.	.	.	.	.	.	1,569,133,815 00
1955	.	.	.	.	.	.	.	.	.	.	1,589,835,787 00
1956	.	.	.	.	.	.	.	.	.	.	1,566,764,348 00
1957	.	.	.	.	.	.	.	.	.	.	1,538,650,276 00
1958	.	.	.	.	.	.	.	.	.	.	1,520,692,409 00
1959	.	.	.	.	.	.	.	.	.	.	1,504,639,094 00
1960	.	.	.	.	.	.	.	.	.	.	1,507,363,894 00
1961	.	.	.	.	.	.	.	.	.	.	1,592,703,369 00

NOTE.—Commencing 1926 the financial year begins on January 1.

TAXES ON PROPERTY — DISTRIBUTION OF TAX RATE

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000					Total		
				State	County	City	General Rate	School Rate			
1950	.	.	\$90,083,700 00	\$8,668,800 00	\$98,752,500 00	\$2 02	\$3 34	\$41 83	\$47 19	\$15 81	\$63 00
1951	.	.	90,004,131 04	8,639,596 96	98,643,728 00	1 67	3 89	40 41	45 97	16 83	62 80
1952	.	.	95,769,924 20	9,340,944 60	105,110,868 80	2 87	2 90	47 94	53 71	13 09	66 80
1953	.	.	100,972,849 18	9,719,737 02	110,692,586 20	3 49	3 04	51 67	58 20	12 50	70 70
1954	.	.	99,971,852 70	9,382,132 10	109,353,984 80	3 53	3 00	50 87	57 40	12 40	69 80
1955	.	.	98,371,785 42	9,224,914 58	107,596,700 00	2 82	2 91	48 98	54 71	15 09	69 80
1956	.	.	109,128,851 32	10,322,638 28	119,451,489 60	3 23	3 49	54 71	61 43	17 27	78 70
1957	.	.	117,257,310 60	11,034,909 40	128,292,220 00	6 56	4 33	55 48	66 37	19 63	86 00
1958	.	.	125,299,681 20	11,931,862 80	137,231,544 00	4 96	3 82	63 82	72 60	20 40	93 00
1959	.	.	135,096,089 92	12,915,892 88	148,011,982 80	6 99	4 32	70 39	81 70	19 50	101 20
1960	.	.	134,608,972 82	12,969,404 75	147,578,377 57	7 96	4 26	68 78	81 00	19 70	100 70
1961	.	.	134,527,752 40	13,143,681 74	147,671,434 14	8 25	4 30	67 70	80 25	20 35	100 60

MOTOR VEHICLE EXCISE TAX, 1929 TO 1961

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1929	128,453	\$1,619,366 88	\$29 65
1930	117,166	1,154,835 60	29 12
1931	112,228	903,360 22	29 25
1932	97,122	767,368 93	29 92
1933	89,789	628,922 09	31 55
1934	90,785	606,561 91	32 14
1935	95,107	660,326 21	33 06
1936	106,819	779,183 87	33 38
1937	111,782	900,576 04	34 62
1938	108,367	882,498 89	35 15
1939	114,189	914,089 49	35 90
1940	120,792	1,013,768 21	36 40
1941	128,342	1,211,379 84	36 80
1942	99,403	934,767 22	36 46
1943	87,369	603,744 70	36 33
1944	86,949	441,618 65	35 85
1945	89,459	355,486 51	35 60
1946	108,550	576,263 10	35 40
1947	124,143	1,148,879 91	36 23
1948	132,901	1,626,886 39	38 07
1949	147,604	2,248,090 78	41 32
1950	166,351	2,875,962 79	44 16
1951	171,469	3,330,635 28	46 85
1952	169,872	3,359,024 55	48 25
1953	179,236	3,723,396 69	50 42
1954	181,171	4,083,913 95	51 86
1955	195,894	4,935,600 15	53 37
1956	193,364	5,407,426 05	54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961*	201,907	7,240,654 06	66 00

* Supplements and dealer excise not included.

NUMBER OF PROPERTY ITEMS ASSESSED IN 1961

WARD	Real Estate	Personal Estate	Water	Better- ments
1	6,441	581	569	113
2	3,328	248	580	—
3	4,553	5,239	576	4
4	2,448	530	691	1
5	3,924	2,257	673	3
6	4,173	446	529	12
7	3,784	276	471	53
8	2,731	346	553	30
9	3,190	507	1,122	12
10	2,248	183	390	10
11	3,576	304	745	54
12	3,381	350	1,283	36
13	3,248	281	558	89
14	4,993	465	808	7
15	3,146	159	508	31
16	5,348	463	619	146
17	4,992	386	596	103
18	13,122	499	1,182	1,713
19	5,061	274	505	190
20	12,123	329	859	1,006
21	2,712	416	566	3
22	5,411	384	580	152
Totals	103,933	14,923	14,963	3,768

TABLE OF ABATEMENTS GRANTED, 1950-1961

Levy Year	Tax Rate	Abated, 1961	Value Abated	Abated, 1960	Value Abated	Abated, 1959	Value Abated	Abated, 1958	Value Abated	Abated, 1957	Value Abated
1961.....	\$100 60	\$1,532,571 79	\$15,234,300								
1960.....	\$100 70	2,215,263 78	21,998,600	\$946,845 42	\$9,402,600						
1959.....	101 20	939,086 85	9,279,500	1,688,101 12	16,680,800	\$2,653,653 98	\$26,221,900				
1958.....	93 00	705,645 56	7,587,600	1,176,755 41	12,653,300	3,728,148 77	40,087,600	\$1,362,275 70	\$14,648,100		
1957.....	86 00	165,452 71	1,923,900	548,769 92	6,381,000	1,507,155 90	17,525,100	3,466,755 07	40,311,100	\$1,502,302 80	\$17,468,600
1956.....	78 70	65,921 80	837,600	163,156 61	2,073,100	745,792 78	9,476,400	1,746,869 68	22,196,500	2,989,446 59	37,985,300
1955.....	69 80	15,031 89	215,400	82,731 63	1,185,300	237,741 62	3,406,000	852,381 59	12,211,800	2,381,102 15	34,113,200
1954.....	69 80	6,451 14	92,400	23,195 98	332,600	139,306 84	1,995,800	422,347 56	6,050,800	2,106,739 71	30,182,500
1953.....	70 70	5,186 59	73,400	31,730 16	448,800	43,176 49	610,700	315,930 01	4,468,600	1,527,221 09	26,601,400
1952.....	66 80	4,348 68	65,100	15,003 28	224,600	24,649 20	369,000	267,069 39	4,028,000	1,268,294 04	18,986,500
1951.....	62 80	2,744 36	43,700	100 48	1,600	19,530 80	311,000	237,935 64	3,788,800	1,024,702 76	16,316,900
1950.....	63 00	3,277 66	52,000	335 50	5,300	17,343 90	275,300	219,023 80	3,476,600	1,077,141 55	17,097,500

LIST OF ASSESSORS — JANUARY, 1961

ADOLPH H. BRAUNEIS, *Assessor*JOHN P. DOHERTY, *Executive Secretary**Deputy Assessors*

JOHN J. O'CONNOR

FRANCIS X. CUDDY

PAUL J. OSWALD

BERNARD F. SHADRAWY

GEORGE J. CRONIN

PAUL M. FINAN, *Research Assessor**Board of Review*ROBERT A. GRIMES, *Chairman*JAMES J. WALSH, *Member*JEREMIAH A. COAKLEY, *Head Administrative Clerk*HENRY P. IRELAND, *Assistant Head Administrative Clerk*JOHN A. SHARKEY, *Senior Appraisal Engineer*JOHN B. DOHERTY, *Chief, Personal Property**Assessors*

James J. Boyle

John M. Lanning

James P. Buckley

George A. Maloney

James J. Byrne

John J. McColgan

Timothy J. Callahan

John D. McLeod

Edward J. Carroll

George H. Mitchell

John M. Corcoran

John D. Moore

Leonard W. Dolan

Warren R. Moore

John J. Driscoll

William F. Morrissey

William P. Driscoll

Willard F. O'Brien

Frank A. Duggan

Thomas P. O'Connor

James R. Farrell

M. James Peters

John M. Foran

John Quincy

Robert T. Fowler, Jr.

John J. Riley, Jr.

Louis Gropman

Albert F. Soosman

William T. Inch

Harold Vaughan

Maurice Joyce

Norman S. Weinberg

Emmett Kelly

Edward F. Wallace

Frank H. Whelan

FOR ANNUAL REPORT-1961

Other than the usual routine of determining the valuation of our city the most important development in the department embraced the implementation of the reorganization plan which was approved by the Council on April 24, 1961.

Fundamentally the plan incorporated the two following major changes:

1. Eliminated the single Assessor and replaced him with a board consisting of a Commissioner and two Associate Commissioners.

2. Revised the Board of Review to the extent that both the assessing and abating functions are now under the supervision of the Commissioner.

Under the direction of the Commissioner and after a study and report made by the Edward N. Hay Associates of Philadelphia, the functioning of the department has been changed to the following extent:

1. The city is now divided into four separate districts, each of which is under the control of a District Director, who assumes direct responsibility for all activity within his district. Within his jurisdiction he is responsible for the proper performance of work assignments of his field men, as well as the clerical functions relating to title changes, property descriptions, betterments, etc.

2. A Statistical and Research Division has been established wherein all data relating to sales and other pertinent information is recorded. The division is also responsible for the correction of income and expenses data and the application of standards as established under the Equalization Survey.

3. The Deputy Assessors have been relieved of many of the duties now being performed by the District Directors, so that their efforts can be directed wholly toward preparation and appearance as experts in the defense of valuations coming before the Appellate Tax Board.

At the present time the reorganization is functioning according to plan, and it is expected that the immediate benefits will be noted in the earlier determination of values and tax rate.

Another important feature under the plan allows a more intensive study of abatement applications and more concise reports from the local assessors on cases pending before the Appellate Tax Board. Eventually this should have the effect of reducing the case load of applications. Although not directly attributable to the reorganization it is worthy of note that abatement applications on the 1961 levy were reduced by about 20 per cent over the average of the past few years.

LIST OF ASSESSORS — MAY, 1961

ROBERT A. GRIMES, *Commissioner of Assessing*
 ADOLPH H. BRAUNEIS, *Associate Commissioner*
 WILLIAM F. MORRISSEY, *Associate Commissioner*
 JOHN P. DOHERTY, *Executive Secretary*

Deputy Assessors
 GEORGE F. CRONIN
 JOHN J. O'CONNOR
 PAUL J. OSWALD

Board of Review
 JOHN M. CORCORAN, *Chairman*
 JAMES J. WALSH, *Member*
 PAUL M. FINAN, *Research Assessor*

District Directors
 FRANCIS X. CUDDY
 JAMES R. FARRELL
 JOHN J. RILEY, JR.
 BERNARD F. SHADRAWY

CHARLES J. MEHEGAN, *Head Administrative Clerk*
 HENRY P. IRELAND, *Assistant Head Administrative Clerk*
 JOHN A. SHARKEY, *Senior Appraisal Engineer*
 JOHN B. DOHERTY, *Chief Personal Property Division*

James P. Buckley
 James J. Byrne
 Timothy J. Callahan
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 William P. Driscoll
 Frank A. Duggan
 Robert T. Fowler, Jr.
 Louis Gropman
 Maurice Joyce

Emmett Kelly
 John M. Lanning
 George A. Maloney
 John D. McLeod
 George H. Mitchell
 Warren R. Moore
 Willard F. O'Brien
 Thomas P. O'Connor
 M. James Peters
 John Quincy
 Harold Vaughan



ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1962

ASSESSORS' OFFICE, CITY HALL ANNEX,
BOSTON, MASS., JANUARY 1, 1963.

HON. JOHN F. COLLINS,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the year 1962:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1962, to be payable as of November 20, 1962, as follows:

Boston Metropolitan District Expenses	\$4,321 26
Metropolitan Transit Authority:	
Principal of bonds — reduction of	608,584 38
Operating deficiency	13,287,895 61
Sewerage Tax:	
North Metropolitan }	
South Metropolitan }	1,522,126 10
Air Pollution Control	23,265 43
Supervision of Retirement System	12,690 34
Metropolitan Parks, Sinking Fund	2,192,312 18
	<u>\$17,651,195 30</u>
Metropolitan Water Tax*	3,519,425 44
Total	<u><u>\$21,170,620 74</u></u>

* Not included in determining tax rate as estimated income of Water Division of the City of Boston was sufficient to meet this expenditure.

NOTE: As of June 30, 1961 Smoke Inspection abolished and in Chapter 676, Acts of 1960, becomes Air Pollution Charge.

POLL TAX ASSESSMENT.

The number of polls recorded before June 14, 1962, and included in the estimate that determined the tax rate for the current year was 191,680.

The actual number of polls assessed in 1962 was 216,076, of which 14,333 were assessed in two supplements.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1962, determined by the Assessors June 12, 1962, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$465,772,100	
Value of buildings	857,005,100	
		<hr/>
Total value of real estate		\$1,322,777,200
Total value of personal estate		133,102,700
		<hr/>
Total valuation		\$1,455,879,900
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		380,400
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		51,100
		<hr/>
The total taxable valuation of the city upon which taxes were assessed for the financial year 1961, when all assessments were made, was		<u>\$1,456,311,400</u>

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS*

In accordance with the requirements of Section 4 of Chapter 5 of the Revised Ordinances of 1914 and General Laws, Chapter 44, Section 10, a statement is herewith included of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

YEAR	Valuations	Abatements
1960	\$1,556,545,302	\$59,405,777
1961	1,605,967,864	46,219,890
1962	1,583,538,510	25,410,400
		<hr/>
Less abatements	\$4,746,051,676	\$131,036,067
		131,036,067
		<hr/>
		3)4,615,015,609
Three-year Average		<u>\$1,538,338,536</u>

* Includes valuation of motor vehicles as provided by Chapter 379, Acts of 1928, Section 2 (Chapter 60A), and as amended by Chapter 244, Section 3, Acts of 1930. The average valuation for schools (excluding motor vehicles) was \$1,426,678,167.

EXEMPT VALUATIONS

<i>Real estate of the United States</i>	\$112,109,700 00
<i>Real estate of the Commonwealth</i>	190,280,400 00
<i>Real estate of the City of Boston</i>	357,019,700 00
<i>Real estate of houses of religious worship (and parsonages)</i>	43,814,900 00
<i>Real estate of charitable, scientific, and literary corporations, cemeteries, etc.</i>	213,791,300 00
<i>Personal property of charitable, scientific, and literary corporations estimated, tangible</i>	41,773,347 06
Total exempt valuation	<u>\$958,789,347 06</u>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 9.98 per cent, or \$99.80 per \$1,000; of this rate \$78.00 was for the general rate, and \$21.80 was for schools.

Real and personal property taxes	\$145,296,814 02
Real and personal property taxes, supplementary	43,063 70
Total property taxes	<u>\$145,339,877 72</u>
Poll taxes at \$2.00	403,486 00
Poll taxes, supplementary	28,666 00
Grand total taxes on property and polls	<u>\$145,772,029 72</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of Chapter 12, Section 12, of Revised Laws, amended Chapter 161, Acts of 1903, the sum of \$22,384.35 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the year 1962 also there was assessed to the Town of Brookline the additional sum of \$2,554.88, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

There was also due under the provisions of Chapter 59, Section 8, General Laws, the sum of \$13,333.33, being an excise tax on persons owning ships and vessels.

VALUATION OF REAL ESTATE, PERSONAL ESTATE, TOTAL
CITY VALUATION AND POLLS 1947-1962

YEAR	Real Estate	Personal Estate	Total Valuation	Polls
1947 . .	\$1,410,039,100	\$148,571,800	\$1,558,610,900	260,487
1948 . .	1,441,620,300	140,373,700	1,581,994,000	258,208
1949 . .	1,459,118,000	142,313,500	1,601,431,500	255,225
1950 . .	1,429,900,000	137,600,000	1,567,500,000	254,058
1951 . .	1,433,186,800	137,573,200	1,570,760,000	249,997
1952 . .	1,433,681,500	139,834,500	1,573,516,000	245,355
1953 . .	1,428,187,400	137,478,600	1,565,666,000	240,513
1954 . .	1,432,261,500	134,414,500	1,566,676,000	234,147
1955 . .	1,409,337,900	132,162,100	1,541,500,000	233,347
1956 . .	1,386,643,600	131,164,400	1,517,808,000	225,507
1957 . .	1,363,457,100	128,312,900	1,491,770,000	221,713
1958 . .	1,347,308,400	128,299,600	1,475,608,000	180,024
1959 . .	1,334,941,600	127,627,400	1,462,569,000	177,842
1960 . .	1,336,732,600	128,792,500	1,465,525,100	176,320
1961 . .	1,337,591,900	130,740,800	1,468,332,700	195,680
1962 . .	1,323,157,600	133,153,800	1,456,311,400	216,076

WARD	Real	Personal	Total Real & Personal	Description of Wards by Districts
1.....	Gain \$196,600	Loss \$33,600	Gain \$163,000	Ward 1. East Boston.
2.....	Gain 613,900	Loss 29,000	Gain 584,900	Ward 2. Charlestown.
3.....	Loss 25,892,100	Gain 3,096,200	Loss 22,795,900	Ward 3. Boston Proper.
4.....	Loss 579,600	Loss 80,300	Loss 659,900	Ward 4. Back Bay, South.
5.....	Gain 3,513,100	Loss 442,200	Gain 3,070,900	Ward 5. Back Bay.
6.....	Gain 243,900	Loss 29,600	Gain 214,300	Ward 6. South Boston, North.
7.....	Gain 18,300	Loss 5,200	Gain 13,100	Ward 7. South Boston, South.
8.....	Gain 168,300	Loss 75,700	Gain 92,600	Ward 8. Roxbury, East and South.
9.....	Loss 735,500	Loss 68,500	Loss 804,000	Ward 9. Roxbury, Central.
10.....	Gain 198,200	Loss 43,000	Gain 155,200	Ward 10. Roxbury, West.
11.....	Loss 94,500	Loss 36,600	Loss 131,100	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	Loss 231,800	Loss 10,000	Loss 241,800	Ward 12. Roxbury, East.
13.....	Gain 24,100	Gain 500	Gain 24,600	Ward 13. Dorchester and Savin Hill.
14.....	Gain 53,000	Loss 21,700	Gain 31,300	Ward 14. Dorchester, West.
15.....	Gain 137,800	Loss 68,800	Gain 69,000	Ward 15. Dorchester, North Central.
16.....	Gain 304,800	Loss 27,500	Gain 277,300	Ward 16. Dorchester, South.
17.....	Gain 198,200	Loss 26,800	Gain 171,300	Ward 17. Dorchester Center.
18.....	Gain 1,737,200	Gain 4,500	Gain 1,741,700	Ward 18. Hyde Park and Mattapan.
19.....	Gain 425,500	Gain 19,000	Gain 444,500	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 2,137,000	Gain 132,500	Gain 2,269,500	Ward 20. West Roxbury — Roslindale.
21.....	Gain 531,600	Gain 56,100	Gain 587,700	Ward 21. Brighton, South.
22.....	Gain 2,555,200	Gain 139,600	Gain 2,694,800	Ward 22. Brighton, North.
Net Loss	Net Gain \$14,476,800	Net Gain \$2,449,800	Net Loss \$12,027,000	
Net Personal Gain	2,449,800			
Net Total Loss	\$12,027,000	1962 1961 Loss	\$1,455,879,900 1,467,906,900 \$12,027,000	

VALUATION, JANUARY 1, 1961

WARD	REAL ESTATE	PERSONAL ESTATE	TOTAL	POLLS
1.....	\$39,798,100	\$2,386,100	\$42,184,200	13,903
2.....	36,072,400	364,800	36,437,200	5,709
3.....	345,701,600	90,072,300	435,773,900	11,575
4.....	90,566,800	693,300	91,260,100	10,061
5.....	167,982,000	28,371,500	196,353,500	11,392
6.....	64,352,200	676,500	65,028,700	6,941
7.....	27,375,600	405,600	27,781,200	8,163
8.....	25,984,100	691,900	26,676,000	5,304
9.....	21,993,800	689,100	22,682,900	6,501
10.....	16,742,400	241,300	16,983,700	6,636
11.....	24,678,100	406,900	25,085,000	7,406
12.....	28,561,100	319,100	28,880,200	8,117
13.....	26,272,900	412,300	26,685,200	8,254
14.....	41,499,300	534,500	42,033,800	13,352
15.....	20,943,100	312,200	21,255,300	6,976
16.....	35,684,300	589,500	36,273,800	9,129
17.....	34,705,400	361,500	35,066,900	9,106
18.....	65,448,100	1,481,400	66,929,500	16,200
19.....	33,292,200	326,100	33,618,300	8,812
20.....	62,014,100	364,100	62,378,200	12,729
21.....	75,005,800	466,900	75,472,700	11,602
22.....	52,580,600	486,000	53,066,600	9,376
Totals	\$1,337,254,000	\$130,652,900	\$1,467,906,900	207,244

VALUATION, JANUARY 1, 1962

WARD	REAL ESTATE	PERSONAL ESTATE	TOTAL	POLLS
1.....	\$39,994,700	\$2,352,500	\$42,347,200	13,484
2.....	36,686,300	335,800	37,022,100	5,421
3.....	319,809,500	93,168,500	412,978,000	10,729
4.....	89,987,200	613,000	90,600,200	9,777
5.....	171,495,100	27,929,300	199,424,400	11,033
6.....	64,596,100	646,900	65,243,000	6,763
7.....	27,393,900	400,400	27,794,300	8,024
8.....	26,152,400	616,200	26,768,600	4,925
9.....	21,258,300	620,600	21,878,900	6,225
10.....	16,940,600	198,300	17,138,900	6,319
11.....	24,583,600	370,300	24,953,900	7,125
12.....	28,329,300	309,100	28,638,400	7,751
13.....	26,297,000	412,800	26,709,800	8,096
14.....	41,552,300	512,800	42,065,100	12,990
15.....	21,080,900	243,400	21,324,300	6,915
16.....	35,989,100	562,000	36,551,100	8,990
17.....	34,903,600	334,600	35,238,200	8,998
18.....	67,185,300	1,485,900	68,671,200	16,353
19.....	33,717,700	345,100	34,062,800	8,744
20.....	64,151,100	496,600	64,647,700	12,738
21.....	75,537,400	523,000	76,060,400	11,314
22.....	55,135,800	625,600	55,761,400	9,029
Totals...	\$1,322,777,200	\$133,102,700	\$1,455,879,900	201,743

RECAPITULATION OF GAIN AND LOSS Real and Personal Estate

Real and Personal, 1962	.	.	.	.	.	.	.	\$1,455,879,900
Real and Personal, 1961	.	.	.	.	.	.	.	1,467,906,900
Net Loss	.	.	.	.	.	.	.	<u>\$12,027,000</u>
Real Estate, 1962	.	.	.	.	.	.	.	\$1,322,777,200
Real Estate, 1961	.	.	.	.	.	.	.	1,337,254,000
Net Loss	.	.	.	.	.	.	.	<u>\$14,476,800</u>
Personal Estate, 1962	.	.	.	.	.	.	.	\$133,102,700
Personal Estate, 1961	.	.	.	.	.	.	.	130,652,900
Net Gain	.	.	.	.	.	.	.	<u>\$2,449,800</u>
Loss, Real Estate	.	.	.	.	.	.	.	\$14,476,800
Gain, Personal Estate	.	.	.	.	.	.	.	<u>\$2,449,800</u>
Net Loss, Real and Personal Estate	.	.	.	.	.	.	.	\$12,027,000

1962 DIVISION OF TAX RATE

						1961	1962
GENERAL TAX RATE	.	.	.	.	.	\$80 25	\$78 00
SCHOOL TAX RATE	.	.	.	.	.	20 35	21 80
TOTAL TAX RATE	.	.	.	.	.	<u>\$100 60</u>	<u>\$99 80</u>

**DETAIL OF APPROPRIATIONS AND CHARGES
AND
TAX RATE COMPARISON 1961-1962**

APPROPRIATIONS	1961	1962
CITY:		
General Maintenance	\$107,886,525 10	\$106,089,426 00
Debt Service	10,310,598 62	8,595,026 01
Pension Systems	6,487,904 55	6,960,347 00
Non-Contributory Pensions	5,500,000 00	5,500,000 00
Appropriations from Available Funds	—	5,107,573 00
Overlay Deficit	863,549 61	478,435 44
	<u>\$131,048,577 88</u>	<u>\$132,730,807 45</u>
COUNTY:		
General Maintenance	\$8,070,670 00	\$8,177,683 00
Debt Service	—	—
Non-Contributory Pensions	200,000 00	210,000 00
	<u>\$8,270,670 00</u>	<u>\$8,387,683 00</u>
SCHOOL:		
General Maintenance	\$22,741,925 51	\$22,605,192 00
Debt Service	988,950 00	1,052,413 00
School Buildings:		
Alterations and Repairs	1,636,600 00	1,821,600 00
Land and Buildings	89,513 90	86,200 00
Excess Appropriations	10,945,077 49	13,875,261 00
	<u>\$36,402,066 90</u>	<u>\$39,440,666 00</u>
METROPOLITAN DISTRICT COMMISSION:		
Maintenance Parks	\$1,631,217 04	\$2,192,312 18
Water	—	3,519,425 44
Sewers	1,309,679 11	1,522,126 10
	<u>\$2,940,894 15</u>	<u>\$7,233,863 72</u>
METROPOLITAN DISTRICT (BOSTON):		
Expenses	\$2,700 79	\$4,321 26
METROPOLITAN TRANSIT AUTHORITY:		
Operating Deficit	\$13,964,730 62	\$13,287,895 61
Debt Retirement	608,584 38	608,584 39
STATE ASSESSMENTS	<u>51,879 10</u>	<u>38,158 26</u>
	<u>\$14,625,194 10</u>	<u>\$13,934,638 26</u>
Total	<u>\$193,290,103 82</u>	<u>\$201,731,979 69</u>
REVENUES AND CREDITS		
DEPARTMENTAL REVENUE:		
City General	\$27,809,000 00	\$28,108,848 27
County	1,364,000 00	1,572,327 42
Schools Income and Balances	1,615,460 26	1,356,460 15
STATE REVENUE:		
Income Tax	5,918,132 42	4,286,071 38
School Aid	2,353,217 86	2,534,037 71
Corporation Excise Tax	7,631,939 70	7,631,939 70
Public Lands	198,929 37	197,078 72
Old Age Meal Tax	756,064 96	745,786 18
OTHER REVENUE:		
Motor Excise	4,749,000 00	6,134,452 61
Available Funds	—	10,396,951 28
Overestimate — State	—	25,353 13
Total	<u>\$52,395,744 57</u>	<u>\$62,989,306 55</u>
Net Requirements before Overlay	\$140,894,359 25	\$138,742,673 14
Overlay	7,160,434 89	6,937,500 88
Amount to Be Raised by Taxation on Real and Personal (Including Polls)	<u>\$148,054,794 14</u>	<u>\$145,680,174 02</u>
Poll Tax (Less)	383,360 00	383,360 00
Amount to Be Raised by Taxation on Real and Personal Property 1961 - 1962	<u>\$147,671,434 14</u>	<u>\$145,296,814 02</u>
Valuation of Real and Personal Property	\$1,467,906,900 00	\$1,455,879,900 00
Tax Rate	<u>\$100 60</u>	<u>\$99 80</u>

LAND, BUILDING VALUATIONS AND TAX RATES
CITY OF BOSTON
1927 — 1962

Year	Total Value	Taxable Real Estate			Total Value
	Tax-Exempt	Tax Rate	Value Land	Value Buildings	Taxable
1962.....	\$917,016,000	\$99.80	\$465,772,100	\$857,005,100	\$1,322,777,200
1961.....	889,940,600	100.60	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100.70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101.20	484,904,600	850,037,000	1,334,941,600
1958.....	838,978,600	93.00	492,781,400	854,527,000	1,347,308,400
1957.....	832,034,200	86.00	513,799,600	849,657,500	1,363,457,100
1956.....	808,328,500	78.70	528,735,600	857,908,000	1,386,643,600
1955.....	797,802,800	69.80	539,281,400	870,056,500	1,409,337,900
1954.....	764,352,300	69.80	552,721,300	879,540,200	1,432,261,500
1953.....	708,592,800	70.70	553,576,400	874,611,000	1,428,187,400
1952.....	679,438,200	66.80	561,967,200	871,714,300	1,433,681,500
1951.....	653,933,800	62.80	567,459,600	865,727,200	1,433,186,800
1950.....	603,701,600	63.00	571,559,100	858,340,900	1,429,900,000
1949.....	559,609,400	56.80	587,733,300	871,384,700	1,459,118,000
1948.....	540,688,000	53.40	589,527,000	852,093,300	1,441,620,300
1947.....	530,418,400	46.50	588,353,400	821,685,700	1,410,039,100
1946.....	527,287,400	42.00	585,397,500	803,777,700	1,389,175,200
1945.....	527,200,600	42.50	585,772,400	746,096,000	1,331,868,400
1944.....	526,376,000	39.90	584,033,400	730,685,400	1,314,718,800
1943.....	525,588,700	41.00	598,210,600	726,529,400	1,324,740,000
1942.....	505,715,800	41.00	611,085,900	728,671,000	1,339,756,900
1941.....	499,181,300	39.60	622,946,100	718,191,400	1,314,137,500
1940.....	483,793,200	40.60	643,082,900	719,048,600	1,362,131,500
1939.....	482,281,000	39.90	695,919,500	706,242,200	1,402,161,700
1938.....	472,285,800	41.30	709,842,800	727,747,100	1,437,589,900
1937.....	468,872,100	38.70	728,161,900	742,243,200	1,470,405,100
1936.....	465,641,000	38.00	741,813,700	748,373,100	1,490,186,800
1935.....	465,724,500	37.00	759,123,900	758,262,800	1,517,386,700
1934.....	468,763,000	37.10	774,742,800	779,928,400	1,554,671,200
1933.....	469,838,800	32.80	803,035,900	848,936,900	1,651,972,800
1932.....	459,848,400	35.50	862,511,300	891,313,000	1,753,824,300
1931.....	450,873,300	31.50	882,010,500	932,777,800	1,814,788,300
1930.....	437,346,500	30.80	889,598,200	937,862,400	1,827,460,600
1929.....	420,921,900	28.00	887,040,400	919,275,800	1,806,316,200
1928.....	411,191,200	28.80	871,296,500	908,357,900	1,779,654,400
1927.....	396,930,900	30.00	886,412,900	874,824,300	1,761,237,200

**VALUATION OF TAXABLE LAND AND BUILDINGS,
BY WARDS, 1962**

WARD	Value Land	Value Buildings	Total Value
1.....	\$11,806,200	\$28,188,500	\$39,994,700
2.....	13,972,200	22,714,100	36,686,300
3.....	159,103,100	160,706,400	319,809,500
4.....	33,123,900	56,863,300	89,987,200
5.....	62,972,400	108,522,700	171,495,100
6.....	27,191,300	37,404,800	64,596,100
7.....	8,613,800	18,780,100	27,393,900
8.....	9,965,600	16,186,800	26,152,400
9.....	10,888,400	10,369,900	21,258,300
10.....	4,212,200	12,728,400	16,940,600
11.....	6,580,900	18,002,700	24,583,600
12.....	7,939,200	20,390,100	28,329,300
13.....	6,726,400	19,570,600	26,297,000
14.....	9,539,800	32,012,500	41,552,300
15.....	4,830,000	16,250,900	21,080,900
16.....	8,675,300	27,313,800	35,989,100
17.....	8,735,700	26,167,900	34,903,600
18.....	14,247,000	52,938,300	67,185,300
19.....	8,705,400	25,012,300	33,717,700
20.....	12,718,700	51,432,400	64,151,100
21.....	20,864,600	54,672,800	75,537,400
22.....	14,360,000	40,775,800	55,135,800
Totals.....	\$465,772,100	\$857,005,100	\$1,322,777,200

**AVERAGE VALUATIONS USED, FINANCIAL YEARS
1917-18 TO 1962**

Financial Year											Basis, Three Years
1917-18	.	.	.	.	.	.	.	.	.	.	\$1,568,290,365 69
1918-19	.	.	.	.	.	.	.	.	.	.	1,541,597,610 68
1919-20	.	.	.	.	.	.	.	.	.	.	1,518,938,942 75
1920-21	.	.	.	.	.	.	.	.	.	.	1,490,343,142 57
1921-22	.	.	.	.	.	.	.	.	.	.	1,526,365,954 67
1922-23	.	.	.	.	.	.	.	.	.	.	1,557,388,410 46
1923-24	.	.	.	.	.	.	.	.	.	.	1,606,575,806 95
1924-25	.	.	.	.	.	.	.	.	.	.	1,651,200,431 88
1925-26	.	.	.	.	.	.	.	.	.	.	1,720,250,701 60
1926	.	.	.	.	.	.	.	.	.	.	1,780,945,466 16
1927	.	.	.	.	.	.	.	.	.	.	1,841,057,566 16
1928	.	.	.	.	.	.	.	.	.	.	1,882,009,566 67
1929	.	.	.	.	.	.	.	.	.	.	1,909,255,300 00
1930	.	.	.	.	.	.	.	.	.	.	1,948,731,046 00
1931	.	.	.	.	.	.	.	.	.	.	1,973,091,133 33
1932	.	.	.	.	.	.	.	.	.	.	1,984,506,400 00
1933	.	.	.	.	.	.	.	.	.	.	1,945,584,733 33
1934	.	.	.	.	.	.	.	.	.	.	1,843,744,900 00
1935	.	.	.	.	.	.	.	.	.	.	1,744,959,500 00
1936	.	.	.	.	.	.	.	.	.	.	1,675,264,600 00
1937	.	.	.	.	.	.	.	.	.	.	1,631,106,175 00
1938	.	.	.	.	.	.	.	.	.	.	1,598,902,763 00
1939	.	.	.	.	.	.	.	.	.	.	1,570,885,561 00
1940	.	.	.	.	.	.	.	.	.	.	1,543,610,935 00
1941	.	.	.	.	.	.	.	.	.	.	1,514,947,672 33
1942	.	.	.	.	.	.	.	.	.	.	1,481,586,003 00
1943	.	.	.	.	.	.	.	.	.	.	1,460,074,903 00
1944	.	.	.	.	.	.	.	.	.	.	1,438,927,624 00
1945	.	.	.	.	.	.	.	.	.	.	1,428,381,963 00
1946	.	.	.	.	.	.	.	.	.	.	1,436,571,039 00
1947	.	.	.	.	.	.	.	.	.	.	1,459,013,321 00
1948	.	.	.	.	.	.	.	.	.	.	1,471,948,589 00
1949	.	.	.	.	.	.	.	.	.	.	1,500,576,133 00
1950	.	.	.	.	.	.	.	.	.	.	1,538,774,760 00
1951	.	.	.	.	.	.	.	.	.	.	1,578,935,227 00
1952	.	.	.	.	.	.	.	.	.	.	1,583,733,737 00
1953	.	.	.	.	.	.	.	.	.	.	1,580,293,053 00
1954	.	.	.	.	.	.	.	.	.	.	1,569,133,815 00
1955	.	.	.	.	.	.	.	.	.	.	1,589,835,787 00
1956	.	.	.	.	.	.	.	.	.	.	1,566,764,348 00
1957	.	.	.	.	.	.	.	.	.	.	1,538,650,276 00
1958	.	.	.	.	.	.	.	.	.	.	1,520,692,409 00
1959	.	.	.	.	.	.	.	.	.	.	1,504,639,094 00
1960	.	.	.	.	.	.	.	.	.	.	1,507,363,894 00
1961	.	.	.	.	.	.	.	.	.	.	1,592,703,369 00
1962	.	.	.	.	.	.	.	.	.	.	1,538,338,536 00

NOTE.— Commencing 1926 the financial year begins on January 1.

TAXES ON PROPERTY — DISTRIBUTION OF TAX RATE

ASSESSING DEPARTMENT

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000			
				General Rate		School Rate	
				Total			
1950	\$90,083,700 00	\$8,668,800 00	\$98,752,500 00	\$47 19	\$15 81	\$63 00
1951	90,004,131 04	8,639,596 96	98,643,728 00	45 97	16 83	62 80
1952	95,769,924 20	9,340,944 60	105,110,868 80	53 71	13 09	66 80
1953	100,972,849 18	9,719,737 02	110,692,586 20	58 20	12 50	70 70
1954	99,971,852 70	9,382,132 10	109,353,984 80	57 40	12 40	69 80
1955	98,371,785 42	9,224,914 58	107,596,700 00	54 71	15 09	69 80
1956	109,128,851 32	10,322,638 28	119,451,489 60	61 43	17 27	78 70
1957	117,257,310 60	11,034,909 40	128,292,220 00	66 37	19 63	86 00
1958	125,299,681 20	11,931,862 80	137,231,544 00	72 60	20 40	93 00
1959	135,096,089 92	12,915,892 88	148,011,982 80	81 70	19 50	101 20
1960	134,608,972 82	12,969,404 75	147,578,377 57	81 00	19 70	100 70
1961	134,527,752 40	13,143,681 74	147,671,434 14	80 25	20 35	100 60
1962	132,013,164 56	13,283,649 46	145,296,814 02	78 00	21 80	99 80

NUMBER OF PROPERTY ITEMS ASSESSED IN 1962

WARD						Real Estate	Personal Estate	Water	Better- ments
1	.	.	.	.	.	6,437	565	603	126
2	.	.	.	.	.	3,292	235	584	0
3	.	.	.	.	.	4,035	4,993	644	0
4	.	.	.	.	.	2,406	494	655	1
5	.	.	.	.	.	3,893	2,225	714	3
6	.	.	.	.	.	4,164	454	588	18
7	.	.	.	.	.	3,777	265	481	62
8	.	.	.	.	.	2,719	326	615	27
9	.	.	.	.	.	3,083	414	1,145	12
10	.	.	.	.	.	2,252	168	380	10
11	.	.	.	.	.	3,565	238	739	53
12	.	.	.	.	.	3,364	330	1,354	33
13	.	.	.	.	.	3,249	291	610	68
14	.	.	.	.	.	5,004	448	959	7
15	.	.	.	.	.	3,145	173	463	26
16	.	.	.	.	.	5,292	511	577	167
17	.	.	.	.	.	5,000	381	639	107
18	.	.	.	.	.	13,084	511	1,966	1,610
19	.	.	.	.	.	5,063	323	865	174
20	.	.	.	.	.	11,917	404	952	1,035
21	.	.	.	.	.	2,712	413	585	3
22	.	.	.	.	.	5,420	450	891	143
Totals						102,872	14,662	17,009	3,685

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under Chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into ten equal parts, with interest, said interest being figured thirty days from date of commitment	\$138,205 60
Assessment under Chapter 450, Acts of 1889, as amended by Chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into ten* parts, with interest, said interest being figured thirty days from date of commitment	22,514 57
Assessment under Chapter 437, Acts of 1893, as amended by Chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into five† parts, with interest, said interest being figured thirty days from date of commitment	6,786 43
Total	\$167,506 60
Assessment under Chapter 248, Acts of 1935 (General Laws, Chapter 40, Sections 42A to 42D), of 1943 Water Liens, added to taxes	1,107,595 61
Grand Total	<u><u>\$1,275,102 21</u></u>

* May now be apportioned over twenty years, on request.
† Apportionment is over ten years, on request.

RECAPITULATION OF EXEMPT PROPERTY — 1962

	Clause	Area	Land	Buildings	Total	ABC Returns
United States of America	1	31,037,674	\$40,587,600	\$71,522,100	\$112,109,700	—
Commonwealth of Massachusetts	2	182,971,432	92,596,300	97,684,100	190,280,400	—
Literary	31	34,712,245	21,855,700	77,935,700	99,791,400	\$26,026,272 92
Benevolent	32	11,732,480	8,240,700	58,597,600	66,838,300	8,787,928 31
Charitable	33	8,623,775	4,570,200	27,735,800	32,306,000	3,997,520 68
Scientific	34	670,945	932,100	1,416,100	2,348,200	1,470,311 82
Temperance Society, Inc.	35	1,450	2,200	3,800	6,000	4,000 00
Incorporated Organization of United States Veterans	5	525,540	515,400	633,700	1,149,100	50,374 83
Fraternal Societies	7	15,196	5,300	6,700	12,000	10,000 00
Religious Organizations	10	458,195	223,000	470,400	693,400	24,775 00
Religious Worship (Churches)	11	15,308,888	12,639,000	30,482,500	43,121,500	373,921 25
Cemeteries	12	37,843,127	4,447,300	581,900	5,029,200	51,032 44
Special Clauses 16, 17, 18, 19, 20, 21	22	7,073,898	1,774,300	1,558,600	3,332,900	268,357 54
G. L., Chap. 160, Sec. 87, Railroads	23	441,674	478,200	—	478,200	—
Medical Service		19,947	398,900	2,101,100	2,500,000	708,852 27
CITY OF BOSTON						
Schools	A	12,129,106	6,188,500	52,693,200	58,881,700	—
Fire	B	906,174	629,600	3,586,900	4,216,500	—
All Others	C	6,194,279	1,812,400	1,912,700	3,725,100	—
City Hall and Annex	D	253,225	2,362,300	9,665,700	12,028,000	—
City of Boston Parking Areas (Commonwealth Lease to City)	D2	740,952	4,784,800	343,100	5,127,900	—
Parks, Etc.	F	94,079,345	87,093,500	6,281,800	93,375,300	—
Libraries	I	326,941	2,446,400	3,287,900	5,734,300	—
Foreclosures	J	11,113,403	3,052,600	2,081,100	5,133,700	—
Housing Authority	K	22,068,800	9,362,100	90,481,100	99,843,200	—
Health	L	383,617	555,600	1,698,400	2,254,000	—
Hospitals	M	2,946,798	1,026,300	10,731,900	11,758,200	—
Institutions	N	10,129,107	1,478,900	8,465,000	9,943,900	—
Redevelopment Authority	O	2,693,060	9,985,600	6,523,600	16,509,200	—
Police	P	297,134	830,400	2,969,000	3,799,400	—
Printing	R	18,830	94,200	265,800	360,000	—
Public Buildings	S	820,530	6,223,500	7,642,900	13,866,400	—
Public Works Department	T	7,912,968	2,270,000	7,193,300	9,463,300	—
Welfare	U	46,238	125,300	874,300	999,600	—

RECAPITULATION OF EXEMPT PROPERTY, 1962

WARD				Area	Land	Buildings	Total	ABC Returns
1	.	.	.	127,108,107	\$48,408,100	\$59,489,700	\$107,897,800	\$240,862 57
2	.	.	.	13,086,360	19,937,300	28,264,300	48,201,600	167,527 13
3	.	.	.	10,643,158	58,789,500	87,116,900	145,906,400	5,377,629 74
4	.	.	.	10,757,270	23,622,400	66,509,300	90,131,700	27,424,431 24
5	.	.	.	13,172,211	83,607,500	23,484,800	107,092,300	2,640,809 99
6	.	.	.	26,729,272	26,483,400	44,866,700	71,350,100	1,846 60
7	.	.	.	12,322,360	4,353,900	11,816,500	16,170,400	13,000 00
8	.	.	.	7,462,657	6,172,600	30,060,800	36,233,400	600,253 26
9	.	.	.	4,134,761	4,075,300	8,547,500	12,622,800	65,920 03
10	.	.	.	10,452,506	4,442,100	35,332,200	39,774,300	975,400 29
11	.	.	.	5,846,993	2,140,900	7,266,700	9,407,600	349,081 60
12	.	.	.	25,464,044	3,319,400	23,913,600	27,233,000	74,640 30
13	.	.	.	18,077,514	4,549,100	22,156,100	26,705,200	419,490 95
14	.	.	.	16,319,372	2,777,200	19,582,800	22,360,000	43,739 99
15	.	.	.	1,936,226	683,300	2,150,800	2,834,100	2,753 44
16	.	.	.	14,980,434	3,278,700	13,588,400	16,867,100	19,300 00
17	.	.	.	7,763,719	1,277,000	7,033,300	8,310,300	31,391 16
18	.	.	.	51,707,908	3,569,100	17,550,700	21,119,800	105,923 34
19	.	.	.	35,055,174	5,705,200	14,824,100	20,529,300	653,799 02
20	.	.	.	51,908,624	5,944,900	8,601,400	14,546,300	120,341 43
21	.	.	.	17,530,203	9,205,100	32,936,900	42,142,000	2,219,779 63
22	.	.	.	22,038,100	7,246,200	22,334,300	29,580,500	225,425 35
GRAND TOTAL . . .				504,496,973	\$329,588,200	\$587,427,800	\$917,016,000	\$41,773,347 06

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1960-1962 by Class of Exemption Shown in Tabulation

CLASS	Year 1962	Year 1961	Year 1960
United States of America	\$112,109,700	\$112,796,200	\$116,914,200
Commonwealth of Massachusetts	190,280,400	190,375,400	184,981,500
City of Boston	357,019,700	334,688,000	328,360,700
Houses of Religious Worship and Religious Organizations	43,814,900	43,692,900	43,104,900
All others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	213,791,300	208,388,100	203,101,500
Totals	\$917,016,000	\$889,940,600	\$876,462,800

Those public housing parcels listed in the name of the United States of America are included in the "Aggregates of Exempt Property" in table listed "United States of America," and those assessed to "Boston Housing Authority" are listed in the table under "City of Boston."

MOTOR VEHICLE EXCISE

The motor vehicle excise was originally created by the passage of Chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law, which became Chapter 60A of the General Laws, was amended April 23, 1930, by the passage of Chapter 244 of the Acts of 1930, and further amended by Acts of 1938, Chapter 480. Two recent amendments are contained in the Acts of 1950, Chapters 666 and 731.

This excise, per Acts of 1960, Chapter 758, is levied at a fixed state rate of \$66.00 per thousand and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

**RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON FOR THE YEAR 1962**

Commitment	Date of Commitment	Number	Value	Excise
First.....	May 25, 1962	24,995	\$15,844,670	\$1,048,688 22
Second.....	June 19, 1962	24,989	15,163,800	1,001,472 80
Third.....	August 31, 1962	24,989	14,433,310	952,798 46
Fourth.....	Sept. 28, 1962	24,984	14,528,560	959,248 96
Fifth.....	Nov. 8, 1962	24,084	13,185,260	870,459 16
Sixth.....	Dec. 12, 1962	11,977	7,620,720	503,203 52
Seventh.....	March 19, 1963	4,351	3,476,840	229,575 44
Eighth.....	Feb. 15, 1963	4,806	4,214,700	255,053 63
Ninth.....	Feb. 15, 1963	7,227	6,440,940	354,293 70
Tenth.....	Feb. 15, 1963	9,238	8,108,120	401,578 83
Eleventh.....	March 1, 1963	8,063	7,793,760	342,631 84
Twelfth.....	March 1, 1963	7,747	7,668,430	295,370 30
Thirteenth.....	March 8, 1963	6,538	5,993,890	197,883 02
Fourteenth.....	March 8, 1963	5,713	5,358,380	147,391 89
Fifteenth.....	March 8, 1963	3,932	3,705,500	81,859 00
Sixteenth.....	March 19, 1963	5,233	4,989,800	82,454 25
Seventeenth.....	March 19, 1963	4,241	4,023,450	45,050 35
Eighteenth.....	March 19, 1963	2,255	2,025,400	12,809 14
Dealers.....	March 25, 1963	205,362 513	\$144,615,530	\$7,781,822 51 313,600 00
Total for 1962.....	.....	205,875	\$144,615,530	\$8,095,422 51

MOTOR VEHICLE EXCISE TAX, 1929 TO 1962

YEAR							Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1929	.	.	.	.	.	.	128,453	\$1,619,366 88	\$29 65
1930	.	.	.	.	.	.	117,166	1,154,835 60	29 12
1931	.	.	.	.	.	.	112,228	903,360 22	29 25
1932	.	.	.	.	.	.	97,122	767,368 93	29 92
1933	.	.	.	.	.	.	89,789	628,922 09	31 55
1934	.	.	.	.	.	.	90,785	606,561 91	32 14
1935	.	.	.	.	.	.	95,107	660,326 21	33 06
1936	.	.	.	.	.	.	106,819	779,183 87	33 38
1937	.	.	.	.	.	.	111,782	900,576 04	34 62
1938	.	.	.	.	.	.	108,367	882,498 89	35 15
1939	.	.	.	.	.	.	114,189	914,089 49	35 90
1940	.	.	.	.	.	.	120,792	1,013,768 21	36 40
1941	.	.	.	.	.	.	128,342	1,211,379 84	36 80
1942	.	.	.	.	.	.	99,403	934,767 22	36 46
1943	.	.	.	.	.	.	87,369	603,744 70	36 33
1944	.	.	.	.	.	.	86,949	441,618 65	35 85
1945	.	.	.	.	.	.	89,459	355,486 51	35 60
1946	.	.	.	.	.	.	108,550	576,263 10	35 40
1947	.	.	.	.	.	.	124,143	1,148,879 91	36 23
1948	.	.	.	.	.	.	132,901	1,626,886 39	38 07
1949	.	.	.	.	.	.	147,604	2,248,090 78	41 32
1950	.	.	.	.	.	.	166,351	2,875,962 79	44 16
1951	.	.	.	.	.	.	171,469	3,330,635 28	46 85
1952	.	.	.	.	.	.	169,872	3,359,024 55	48 25
1953	.	.	.	.	.	.	179,236	3,723,396 69	50 42
1954	.	.	.	.	.	.	181,171	4,083,913 95	51 86
1955	.	.	.	.	.	.	195,894	4,935,600 15	53 37
1956	.	.	.	.	.	.	193,364	5,407,426 05	54 43
1957	.	.	.	.	.	.	193,263	5,694,881 87	57 10
1958	.	.	.	.	.	.	187,020	5,679,550 60	60 25
1959	.	.	.	.	.	.	188,393	6,223,247 18	64 13
1960	.	.	.	.	.	.	198,357	7,156,025 76	66 96
1961	.	.	.	.	.	.	202,515	7,553,739 78	66 00
1962	.	.	.	.	.	.	205,963	8,104,557 39	66 00

TABLE OF ABATEMENTS GRANTED, 1951 — 1962

Levy Year	Tax Rate	Abated 1962	Value Abated	Abated 1961	Value Abated	Abated 1960	Value Abated	Abated 1959	Value Abated	Abated 1958	Value Abated
1962.....	\$99 80	\$1,516,857 64	\$15,199,000								
1961.....	100 60	2,000,082 11	19,881,500	\$1,532,571 79	\$15,234,300						
1960.....	100 70	1,123,001 97	11,151,900	2,215,263 78	21,998,600	\$946,845 42	\$9,402,600				
1959.....	101 20	747,958 62	7,390,800	939,086 85	9,279,500	1,688,101 12	16,680,800	\$2,653,653 98	\$26,221,900		
1958.....	93 00	148,660 12	1,598,500	705,645 56	7,587,600	1,176,755 41	12,653,300	3,728,148 77	40,087,600	\$1,362,275 70	\$14,648,100
1957.....	86 00	19,249 87	223,800	165,452 71	1,923,900	548,769 92	6,381,000	1,507,155 90	17,525,100	3,466,755 07	40,311,100
1956.....	78 70	3,533 63	44,900	65,921 80	837,600	163,156 61	2,073,100	745,792 78	9,476,400	1,746,869 68	22,196,500
1955.....	69 80	1,577 48	22,600	15,031 89	215,400	82,731 63	1,185,300	237,741 62	3,406,000	852,381 59	12,211,800
1954.....	69 80	587 27	8,400	6,451 14	92,400	23,195 98	332,600	139,306 84	1,995,800	422,347 56	6,050,800
1953.....	70 70	565 60	8,000	5,186 59	73,400	31,730 16	448,800	43,176 49	610,700	315,930 01	4,468,600
1952.....	66 80	13 36	200	4,348 68	65,100	15,003 28	224,600	24,649 20	369,000	267,069 39	4,028,000
1951.....	62 80	12 56	200	2,744 36	43,700	100 48	1,600	19,530 80	311,000	237,935 64	3,788,800

LIST OF ASSESSORS — JANUARY 1, 1962

ADOLPH H. BRAUNEIS, *Commissioner of Assessing*WILLIAM F. MORRISSEY, *Associate Commissioner*FRANCIS X. CUDDY, *Associate Commissioner*JOHN P. DOHERTY, *Executive Secretary**Deputy Assessors*

GEORGE F. CRONIN

JOHN J. O'CONNOR

PAUL J. OSWALD

*Board of Review*JOHN M. CORCORAN, *Chairman*JAMES J. WALSH, *Member*PAUL M. FINAN, *Member**District Directors*

MAURICE JOYCE

BERNARD F. SHADRAWY

JOHN J. RILEY, JR.

JAMES R. FARRELL

CHARLES J. MEHEGAN, *Head Administrative Clerk*HENRY P. IRELAND, *Assistant Head Administrative Clerk*JOHN A. SHARKEY, *Senior Appraisal Engineer*JOHN B. DOHERTY, *Chief, Personal Property Division*

James P. Buckley

James J. Byrne

Timothy J. Callahan

Edward J. Carroll

Leonard W. Dolan

John F. Driscoll

William P. Driscoll

Frank A. Duggan

Louis M. Gropman

Emmett J. Kelly

John M. Lanning

George Maloney

George Mitchell

John D. Moore

Warren R. Moore

Willard F. O'Brien

Thomas O. O'Connor

Matthew J. Peters

John Quincy

Helen M. Sullivan

Harold L. Vaughn



BOSTON CITY MESSENGER

OCT 25 1963



ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1963

ASSESSORS' OFFICE, CITY HALL ANNEX,
BOSTON, MASS., JANUARY 1, 1964.

HON. JOHN F. COLLINS,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the year 1963:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1962, to be payable as of November 20, 1963, as follows:

Audit of Municipal Accounts	\$43,314 43
Shell Fish Purification Plants	9,863 81
Water Discharged into Charles River	950 00
Boston Metropolitan District Expenses	\$5,401 57
Metropolitan Transit Authority:	
Principal of bonds — reduction of	608,584 38
Operating deficiency	10,675,373 71
Sewerage Tax:	
North Metropolitan }	1,502,831 24
South Metropolitan }	
Air Pollution Control	19,684 14
Supervision of Retirement System	16,689 51
Metropolitan Parks, Sinking Fund	2,157,763 67
	<hr/>
	\$15,040,456 46
Metropolitan Water Tax*	5,132,797 20
	<hr/>
Total	\$20,173,253 66

* Not included in determining tax rate as estimated income of Water Division of the City of Boston was sufficient to meet this expenditure.
NOTE: As of June 30, 1961 Smoke Inspection abolished and in Chapter 676, Acts of 1960, becomes Air Pollution Charge.

POLL TAX ASSESSMENT.

The number of polls recorded before May 28, 1963 and included in the estimate that determined the tax rate for the current year was 191,680.

The actual number of polls assessed in 1963 was 202,688, of which 9,614 were assessed in two supplements.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1963, determined by the Assessors May 28, 1963, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$449,427,300	
Value of buildings	860,426,200	
		<hr/>
Total value of real estate		\$1,309,853,500
Total value of personal estate		135,146,500
		<hr/>
Total valuation		\$1,445,000,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		189,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		46,200
		<hr/>
The total taxable valuation of the city upon which taxes were assessed for the financial year 1961, when all assessments were made, was		<u>\$1,445,235,200</u>

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS*

In accordance with the requirements of Section 4 of Chapter 5 of the Revised Ordinances of 1914 and General Laws, Chapter 44, Section 10, a statement is herewith included of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

YEAR	Valuations	Abatements
1961	\$1,605,967,864	\$55,778,690
1962	1,583,538,510	47,108,200
1963	1,608,320,500	13,866,000
		<hr/>
Less abatements		\$116,752,890
		<hr/>
		3)4,681,073,984
		<hr/>
Three-year Average	\$1,560,357,995	

* Includes valuation of motor vehicles as provided by Chapter 379, Acts of 1928, Section 2 (Chapter 60A), and as amended by Chapter 244, Section 3, Acts of 1930. The average valuation for schools (excluding motor vehicles) was \$1,425,146,966.

EXEMPT VALUATIONS, 1963

CLASS	AMOUNT
<i>United States of America</i>	\$112,108,700
<i>Commonwealth of Massachusetts</i>	208,172,800
<i>Houses of Religious Worship and Religious Organizations</i>	44,021,800
<i>City of Boston</i>	371,938,100
<i>All Others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed).</i>	230,648,600
<i>Total</i>	<u>\$966,890,000</u>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 9.60 percent, or \$96.00 per \$1,000; of this rate \$72.59 was for the general rate, and \$23.41 was for schools.

Real and personal property taxes	\$138,720,000 00
Real and personal property taxes, supplementary	22,579 20
Total property taxes	<u>\$138,742,579 20</u>
Poll taxes at \$2.00	386,148 00
Poll taxes, supplementary	19,228 00
Grand total taxes on property and polls	<u><u>\$139,147,955 20</u></u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of Chapter 12, Section 12, of Revised Laws, amended Chapter 161, Acts of 1903, the sum of \$21,532.04 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the year 1963 also there was assessed to the Town of Brookline the additional sum of \$2,457.60, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

There was also due under the provisions of Chapter 59, Section 8, General Laws, the sum of \$13,333.33, being an excise tax on persons owning ships and vessels.

VALUATION OF REAL ESTATE, PERSONAL ESTATE, TOTAL
CITY VALUATION AND POLLS 1947-1963

YEAR	Real Estate	Personal Estate	Total Valuation	Polls
1947 . .	\$1,410,039,100	\$148,571,800	\$1,558,610,900	260,487
1948 . .	1,441,620,300	140,373,700	1,581,994,000	258,208
1949 . .	1,459,118,000	142,313,500	1,601,431,500	255,225
1950 . .	1,429,900,000	137,600,000	1,567,500,000	254,058
1951 . .	1,433,186,800	137,573,200	1,570,760,000	249,997
1952 . .	1,433,681,500	139,834,500	1,573,516,000	245,355
1953 . .	1,428,187,400	137,478,600	1,565,666,000	240,513
1954 . .	1,432,261,500	134,414,500	1,566,676,000	234,147
1955 . .	1,409,337,900	132,162,100	1,541,500,000	233,347
1956 . .	1,386,643,600	131,164,400	1,517,808,000	225,507
1957 . .	1,363,457,100	128,312,900	1,491,770,000	221,713
1958 . .	1,347,308,400	128,299,600	1,475,608,000	180,024
1959 . .	1,334,941,600	127,627,400	1,462,569,000	177,842
1960 . .	1,336,732,600	128,792,500	1,465,525,100	176,320
1961 . .	1,337,591,900	130,740,800	1,468,332,700	195,680
1962 . .	1,323,157,600	133,153,800	1,456,311,400	216,076
1963 . .	1,309,853,500	135,146,500	1,455,000,000	202,688

WARD	Real	Personal	Total Real & Personal	Description of Wards by Districts
1.....	Gain \$242,200	Loss \$159,200	Gain \$83,000	Ward 1. East Boston.
2.....	Loss 635,200	Loss 12,700	Loss 647,900	Ward 2. Charlestown.
3.....	Loss 4,246,500	Gain 2,855,800	Loss 1,390,700	Ward 3. Boston Proper.
4.....	Loss 9,144,000	Loss 89,300	Loss 9,233,300	Ward 4. Back Bay, South.
5.....	Loss 1,892,000	Loss 327,500	Loss 2,219,500	Ward 5. Back Bay.
6.....	Gain 2,540,500	Loss 7,100	Gain 2,533,400	Ward 6. South Boston, North.
7.....	Gain 240,800	Loss 12,700	Gain 228,100	Ward 7. South Boston, South.
8.....	Gain 29,900	Loss 11,400	Gain 18,500	Ward 8. Roxbury, East and South.
9.....	Loss 404,900	Loss 32,600	Loss 437,500	Ward 9. Roxbury, Central.
10.....	Gain 174,300	Loss 15,200	Gain 159,100	Ward 10. Roxbury, West.
11.....	Loss 15,400	Loss 22,400	Loss 37,800	Ward 11. Roxbury, South; Eggleston Square and Forest Hills.
12.....	Loss 2,183,300	Loss 58,000	Loss 2,241,300	Ward 12. Roxbury, East.
13.....	Gain 447,600	Loss 24,400	Gain 423,200	Ward 13. Dorchester and Savin Hill.
14.....	Gain 69,400	Loss 26,400	Gain 43,000	Ward 14. Dorchester, West.
15.....	Gain 94,100	Loss 19,900	Gain 74,200	Ward 15. Dorchester, North Central.
16.....	Gain 668,400	Loss 38,400	Gain 630,000	Ward 16. Dorchester, South.
17.....	Gain 54,100	Gain 21,400	Gain 75,500	Ward 17. Dorchester Center.
18.....	Gain 1,628,300	Gain 27,000	Gain 1,655,300	Ward 18. Hyde Park and Mattapan.
19.....	Gain 414,300	Loss 17,400	Gain 396,900	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 1,372,200	Gain 95,500	Gain 1,467,700	Ward 20. West Roxbury — Roslindale.
21.....	Gain 1,854,200	Loss 37,300	Gain 1,816,900	Ward 21. Brighton, South.
22.....	Loss 4,232,700	Loss 44,000	Loss 4,276,700	Ward 22. Brighton, North.
Net R. E. Loss	\$12,923,700	Net Gain	Net Loss	
Net Personal Gain	2,043,800	\$2,043,800	\$10,879,900	
Net Total Loss	\$10,879,900	Net Gain	\$1,445,000,000	
		1963	1,455,879,900	
		1962		
		Loss	\$10,879,900	

VALUATION, JANUARY 1, 1962

WARD	REAL ESTATE	PERSONAL ESTATE	TOTAL	POLLS
1.....	\$39,994,700	\$2,352,500	\$42,347,200	13,484
2.....	36,686,300	335,800	37,022,100	5,421
3.....	319,809,500	93,168,500	412,978,000	10,729
4.....	89,987,200	613,000	90,600,200	9,777
5.....	171,495,100	27,929,300	199,424,400	11,033
6.....	64,596,100	646,900	65,243,000	6,763
7.....	27,393,900	400,400	27,794,300	8,024
8.....	26,152,400	616,200	26,768,600	4,925
9.....	21,258,300	620,600	21,878,900	6,225
10.....	16,940,600	198,300	17,138,900	6,319
11.....	24,583,600	370,300	24,953,900	7,125
12.....	28,329,300	309,100	28,638,400	7,751
13.....	26,297,000	412,800	26,709,800	8,096
14.....	41,552,300	512,800	42,065,100	12,990
15.....	21,080,900	243,400	21,324,300	6,915
16.....	35,989,100	562,000	36,551,100	8,990
17.....	34,903,600	334,600	35,238,200	8,998
18.....	67,185,300	1,485,900	68,671,200	16,353
19.....	33,717,700	345,100	34,062,800	8,744
20.....	64,151,100	496,600	64,647,700	12,738
21.....	75,537,400	523,000	76,060,400	11,314
22.....	55,135,800	625,600	55,761,400	9,029
Totals...	\$1,322,777,200	\$133,102,700	\$1,455,879,900	201,743

VALUATION, JANUARY 1, 1963

WARD	REAL ESTATE	PERSONAL ESTATE	TOTAL	POLLS
1.....	\$40,236,900	\$2,193,300	\$42,430,200	10,736
2.....	36,051,100	323,100	36,374,200	4,431
3.....	315,563,000	96,024,300	411,587,300	7,548
4.....	80,843,200	523,700	81,366,900	6,895
5.....	169,603,100	27,601,800	197,204,900	8,264
6.....	67,136,600	639,800	67,776,400	5,428
7.....	27,634,700	387,700	28,022,400	6,356
8.....	26,182,300	604,800	26,787,100	3,790
9.....	20,853,400	588,000	21,441,400	4,613
10.....	17,114,900	183,100	17,298,000	4,974
11.....	24,568,200	347,900	24,916,100	5,593
12.....	26,146,000	251,100	26,397,100	6,157
13.....	26,744,600	388,400	27,133,000	6,339
14.....	41,621,700	486,400	42,108,100	9,959
15.....	21,175,000	223,500	21,398,500	5,681
16.....	36,657,500	523,600	37,181,100	7,164
17.....	34,957,700	356,000	35,313,700	7,309
18.....	68,813,600	1,512,900	70,326,500	13,787
19.....	34,132,000	327,700	34,459,700	6,882
20.....	65,523,300	592,100	66,115,400	10,166
21.....	77,391,600	485,700	77,877,300	8,830
22.....	50,903,100	581,600	51,484,700	7,252
Totals..	\$1,309,853,500	\$135,146,500	\$1,445,000,000	158,154

RECAPITULATION OF GAIN AND LOSS Real and Personal Estate

Real and Personal, 1963	.	.	.	.	.	.	.	\$1,445,000,000
Real and Personal, 1962	.	.	.	.	.	.	.	1,455,879,900
Net Loss	.	.	.	.	.	.	.	<u>\$10,879,900</u>
Real Estate, 1963	.	.	.	.	.	.	.	\$1,309,853,500
Real Estate, 1962	.	.	.	.	.	.	.	1,322,777,200
Net Loss	.	.	.	.	.	.	.	<u>\$12,923,700</u>
Personal Estate, 1963	.	.	.	.	.	.	.	\$135,146,500
Personal Estate, 1962	.	.	.	.	.	.	.	133,102,700
Net Gain	.	.	.	.	.	.	.	<u>\$2,043,800</u>
Loss, Real Estate	.	.	.	.	.	.	.	\$12,923,700
Gain, Personal Estate	.	.	.	.	.	.	.	2,043,800
Net Loss, Real and Personal Estate	.	.	.	.	.	.	.	<u>\$10,879,900</u>

1963 DIVISION OF TAX RATE

	1962	1963
GENERAL TAX RATE	\$78 00	\$72 59
SCHOOL TAX RATE	21 80	23 41
TOTAL TAX RATE	<u>\$99 80</u>	<u>\$96 00</u>

ASSESSING DEPARTMENT

TAX RATE COMPUTATION 1962-1963

APPROPRIATIONS	1962	1963	INCREASE	DECREASE
City Budget.....	\$106,089,426 00	\$109,540,785 77	\$3,451,359 77	
County Budget.....	8,177,683 00	8,592,425 40	414,742 40	
School Budget.....	38,388,253 00	40,800,000 00	2,411,747 00	
Port and Interest.....	9,647,439 01	8,448,070 13	—	\$1,199,368 88
City Assessments.....	2,192,312 18	2,095,451 98	—	96,860 20
County Assessments.....	13,900,801 22	11,209,665 86	—	2,691,135 36
School Assessments.....	12,805 17	91,057 70	78,252 53	
Pensions and Annuities:				
Contributory.....	6,805,054 14	6,777,180 76	—	27,873 38
Non-Contributory.....	5,710,000 00	5,715,000 00	5,000 00	
Overlay:				
Deficit.....	478,435 44	1,396,451 27	918,015 83	
Current.....	6,937,500 88	6,624,068 11	—	313,432 77
Over Underestimate.....	—	418,204 73	418,204 73	
Total.....	<u>\$198,339,710 04</u>	<u>\$201,708,361 71</u>	<u>\$3,368,651 67</u>	
REVENUES				
DEPARTMENTAL:				
City.....	\$27,949,319 53	\$28,105,696 86	\$156,377 33	
County.....	1,572,327 42	2,000,000 00	427,672 58	
Schools.....	1,448,994 03	1,813,614 07	364,620 04	
Miscellaneous.....	159,528 74	—	—	\$159,528 74
FROM STATE:				
Income Tax.....	6,820,109 09	8,407,740 91	1,587,631 82	
Corporation Tax.....	7,631,939 70	8,876,279 70	1,244,340 00	
State-owned Lands.....	197,078 72	197,917 11	838 39	
Seals Tax.....	745,786 18	725,313 23	—	20,472 95
Miscellaneous.....	—	453,870 44	453,870 44	
Power Overestimate.....	—	124,635 31	124,635 31	
Water Overestimate.....	—	13,553 44	13,553 44	
Motor Vehicle Excise Tax.....	6,134,452 61	5,735,710 24	—	398,742 37
Fee Cash.....	—	6,150,670 40	6,150,670 40	
Taxes:				
Real Estate and Personal Property.....	145,296,814 02	138,720,000 00	—	6,576,814 02
Roll.....	383,360 00	383,360 00		
Total.....	<u>\$198,339,710 04</u>	<u>\$201,708,361 71</u>	<u>\$3,368,651 67</u>	
			1962	1963
Total Appropriations (excluding Overlay).....			\$191,402,209 16	\$195,084,293 60
Estimated Revenues.....			52,659,536 02	62,605,001 71
Net Requirements (before Overlay).....			\$138,742,673 14	\$132,479,291 89
Overlay.....			6,937,500 88	6,624,068 11
P. Taxes.....			\$145,680,174 02	\$139,103,360 00
			383,360 00	383,360 00
			<u>\$145,296,814 02</u>	<u>\$138,720,000 00</u>
Valuations:				
Real Estate.....			\$1,322,777,200	\$1,309,853,500
Personal Property.....			133,102,700	135,146,500
			<u>\$1,455,879,900</u>	<u>\$1,445,000,000</u>
Tax Rate.....			<u>\$99 80</u>	<u>\$96 00</u>

LAND, BUILDING VALUATIONS AND TAX RATES
CITY OF BOSTON
1927 — 1963

Year	Total Value Tax-Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1963.....	\$966,890,000	\$96.00	\$449,427,300	\$860,426,300	\$1,309,853,500
1962.....	917,016,000	99.80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100.60	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100.70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101.20	484,904,600	850,037,000	1,334,941,600
1958.....	838,978,600	93.00	492,781,400	854,527,000	1,347,308,400
1957.....	832,034,200	86.00	513,799,600	849,657,500	1,363,457,100
1956.....	808,328,500	78.70	528,735,600	857,908,000	1,386,643,600
1955.....	797,802,800	69.80	539,281,400	870,056,500	1,409,337,900
1954.....	764,352,300	69.80	552,721,300	879,540,200	1,432,261,500
1953.....	708,592,800	70.70	553,576,400	874,611,000	1,428,187,400
1952.....	679,438,200	66.80	561,967,200	871,714,300	1,433,681,500
1951.....	653,933,800	62.80	567,459,600	865,727,200	1,433,186,800
1950.....	603,701,600	63.00	571,559,100	858,340,900	1,429,900,000
1949.....	559,609,400	56.80	587,733,300	871,384,700	1,459,118,000
1948.....	540,688,000	53.40	589,527,000	852,093,300	1,441,620,300
1947.....	530,418,400	46.50	588,353,400	821,685,700	1,410,039,100
1946.....	527,287,400	42.00	585,397,500	803,777,700	1,389,175,200
1945.....	527,200,600	42.50	585,772,400	746,096,000	1,331,868,400
1944.....	526,376,000	39.90	584,033,400	730,685,400	1,314,718,800
1943.....	525,588,700	41.00	598,210,600	726,529,400	1,324,740,000
1942.....	505,715,800	41.00	611,085,900	728,671,000	1,339,756,900
1941.....	499,181,300	39.60	622,946,100	718,191,400	1,314,137,500
1940.....	483,793,200	40.60	643,082,900	719,048,600	1,362,131,500
1939.....	482,281,000	39.90	695,919,500	706,242,200	1,402,161,700
1938.....	472,285,800	41.30	709,842,800	727,747,100	1,437,589,900
1937.....	468,872,100	38.70	728,161,900	742,243,200	1,470,405,100
1936.....	465,641,000	38.00	741,813,700	748,373,100	1,490,186,800
1935.....	465,724,500	37.00	759,123,900	758,262,800	1,517,386,700
1934.....	468,763,000	37.10	774,742,800	779,928,400	1,554,671,200
1933.....	469,838,800	32.80	803,035,900	848,936,900	1,651,972,800
1932.....	459,848,400	35.50	862,511,300	891,313,000	1,753,824,300
1931.....	450,873,300	31.50	882,010,500	932,777,800	1,814,788,300
1930.....	437,346,500	30.80	889,598,200	937,862,400	1,827,460,600
1929.....	420,921,900	28.00	887,040,400	919,275,800	1,806,316,200
1928.....	411,191,200	28.80	871,296,500	908,357,900	1,779,654,400
1927.....	396,930,900	30.00	886,412,900	874,824,300	1,761,237,200

**VALUATION OF TAXABLE LAND AND BUILDINGS,
BY WARDS, 1963**

WARD	Value Land	Value Buildings	Total Value
1.....	\$11,818,000	\$28,418,900	\$40,236,900
2.....	13,845,700	22,205,400	36,051,100
3.....	155,446,600	160,116,400	315,563,000
4.....	25,871,100	54,972,100	80,843,200
5.....	60,813,200	108,789,900	169,603,100
6.....	27,339,000	39,797,600	67,136,600
7.....	8,714,300	18,920,400	27,634,700
8.....	9,918,300	16,264,000	26,182,300
9.....	10,596,700	10,256,700	20,853,400
10.....	4,192,100	12,922,800	17,114,900
11.....	6,642,300	17,925,900	24,568,200
12.....	7,290,200	18,855,800	26,146,000
13.....	6,898,600	19,846,000	26,744,600
14.....	9,588,500	32,033,200	41,621,700
15.....	4,826,000	16,349,000	21,175,000
16.....	8,863,900	27,793,600	36,657,500
17.....	8,726,300	26,231,400	34,957,700
18.....	14,345,000	54,468,600	68,813,600
19.....	8,770,900	25,361,100	34,132,000
20.....	12,974,800	52,548,500	65,523,300
21.....	20,426,600	56,965,000	77,391,600
22.....	11,519,200	39,383,900	50,903,100
Totals.....	\$449,427,300	\$860,426,200	\$1,309,853,500

**AVERAGE VALUATIONS USED, FINANCIAL YEARS
1917-18 TO 1963**

Financial Year											Basis, Three Years
1917-18	.	.	.	.	.	.	.	.	.	.	\$1,568,290,365 69
1918-19	.	.	.	.	.	.	.	.	.	.	1,541,597,610 68
1919-20	.	.	.	.	.	.	.	.	.	.	1,518,938,942 75
1920-21	.	.	.	.	.	.	.	.	.	.	1,490,343,142 57
1921-22	.	.	.	.	.	.	.	.	.	.	1,526,365,954 67
1922-23	.	.	.	.	.	.	.	.	.	.	1,557,388,410 46
1923-24	.	.	.	.	.	.	.	.	.	.	1,606,575,806 95
1924-25	.	.	.	.	.	.	.	.	.	.	1,651,200,431 88
1925-26	.	.	.	.	.	.	.	.	.	.	1,720,250,701 60
1926	.	.	.	.	.	.	.	.	.	.	1,780,945,466 16
1927	.	.	.	.	.	.	.	.	.	.	1,841,057,566 16
1928	.	.	.	.	.	.	.	.	.	.	1,882,009,566 67
1929	.	.	.	.	.	.	.	.	.	.	1,909,255,300 00
1930	.	.	.	.	.	.	.	.	.	.	1,948,731,046 00
1931	.	.	.	.	.	.	.	.	.	.	1,973,091,133 33
1932	.	.	.	.	.	.	.	.	.	.	1,984,506,400 00
1933	.	.	.	.	.	.	.	.	.	.	1,945,584,733 33
1934	.	.	.	.	.	.	.	.	.	.	1,843,744,900 00
1935	.	.	.	.	.	.	.	.	.	.	1,744,959,500 00
1936	.	.	.	.	.	.	.	.	.	.	1,675,264,600 00
1937	.	.	.	.	.	.	.	.	.	.	1,631,106,175 00
1938	.	.	.	.	.	.	.	.	.	.	1,598,902,763 00
1939	.	.	.	.	.	.	.	.	.	.	1,570,885,561 00
1940	.	.	.	.	.	.	.	.	.	.	1,543,610,935 00
1941	.	.	.	.	.	.	.	.	.	.	1,514,947,672 33
1942	.	.	.	.	.	.	.	.	.	.	1,481,586,003 00
1943	.	.	.	.	.	.	.	.	.	.	1,460,074,903 00
1944	.	.	.	.	.	.	.	.	.	.	1,438,927,624 00
1945	.	.	.	.	.	.	.	.	.	.	1,428,381,963 00
1946	.	.	.	.	.	.	.	.	.	.	1,436,571,039 00
1947	.	.	.	.	.	.	.	.	.	.	1,459,013,321 00
1948	.	.	.	.	.	.	.	.	.	.	1,471,948,589 00
1949	.	.	.	.	.	.	.	.	.	.	1,500,576,133 00
1950	.	.	.	.	.	.	.	.	.	.	1,538,774,760 00
1951	.	.	.	.	.	.	.	.	.	.	1,578,935,227 00
1952	.	.	.	.	.	.	.	.	.	.	1,583,733,737 00
1953	.	.	.	.	.	.	.	.	.	.	1,580,293,053 00
1954	.	.	.	.	.	.	.	.	.	.	1,569,133,815 00
1955	.	.	.	.	.	.	.	.	.	.	1,589,835,787 00
1956	.	.	.	.	.	.	.	.	.	.	1,566,764,348 00
1957	.	.	.	.	.	.	.	.	.	.	1,538,650,276 00
1958	.	.	.	.	.	.	.	.	.	.	1,520,692,409 00
1959	.	.	.	.	.	.	.	.	.	.	1,504,639,094 00
1960	.	.	.	.	.	.	.	.	.	.	1,507,363,894 00
1961	.	.	.	.	.	.	.	.	.	.	1,592,703,369 00
1962	.	.	.	.	.	.	.	.	.	.	1,538,338,536 00
1963	.	.	.	.	.	.	.	.	.	.	1,560,357,995 00

NOTE. — Commencing 1926 the financial year begins on January 1.

TAXES ON PROPERTY — DISTRIBUTION OF TAX RATE

ASSESSING DEPARTMENT

YEAR				Real Estate	Personal Estate	Total	RATE PER \$1,000		Total			
							General Rate	School Rate				
1950	\$90,083,700 00	\$8,668,800 00	\$98,752,500 00	\$47 19	\$15 81	\$63 00
1951	90,004,131 04	8,639,596 96	98,643,728 00	45 97	16 83	62 80
1952	95,769,924 20	9,340,944 60	105,110,868 80	53 71	13 09	66 80
1953	100,972,849 18	9,719,737 02	110,692,586 20	58 20	12 50	70 70
1954	99,971,852 70	9,382,132 10	109,353,984 80	57 40	12 40	69 80
1955	98,371,785 42	9,224,914 58	107,596,700 00	54 71	15 09	69 80
1956	109,128,851 32	10,322,638 28	119,451,489 60	61 43	17 27	78 70
1957	117,257,310 60	11,034,909 40	128,292,220 00	66 37	19 63	86 00
1958	125,299,681 20	11,931,862 80	137,231,544 00	72 60	20 40	93 00
1959	135,096,089 92	12,915,892 88	148,011,982 80	81 70	19 50	101 20
1960	134,608,972 82	12,969,404 75	147,578,377 57	81 00	19 70	100 70
1961	134,527,752 40	13,143,681 74	147,671,434 14	80 25	20 35	100 60
1962	132,013,164 56	13,283,649 46	145,296,814 02	78 00	21 80	99 80
1963	125,745,936 00	12,974,064 00	138,720,000 00	72 59	23 41	96 00

NUMBER OF PROPERTY ITEMS ASSESSED IN 1963

WARD	Real Estate	Personal Estate	Water	Sewer Use	Better- ments
1 . .	6,428	502	692	717	96
2 . .	3,268	224	536	564	0
3 . .	3,902	4,831	542	466	0
4 . .	2,318	395	671	523	0
5 . .	3,569	1,977	693	482	3
6 . .	4,149	441	667	610	18
7 . .	3,759	255	539	482	61
8 . .	2,663	306	598	612	26
9 . .	2,942	439	1,042	1,129	10
10 . .	2,246	158	422	387	10
11 . .	3,578	226	736	734	52
12 . .	2,955	299	1,241	1,046	32
13 . .	3,234	312	645	626	70
14 . .	5,006	454	1,036	912	21
15 . .	3,147	160	515	437	24
16 . .	5,284	495	653	571	183
17 . .	4,992	377	712	598	112
18 . .	13,313	501	1,301	1,139	1,530
19 . .	5,085	319	624	511	170
20 . .	11,951	496	949	804	1,076
21 . .	2,656	421	664	477	9
22 . .	5,301	406	643	555	133
Totals	101,746	13,994	16,121	14,382	3,636

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under Chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into ten*equal parts, with interest, said interest being figured thirty days from date of commitment	\$133,749 15
Assessment under Chapter 450, Acts of 1889, as amended by Chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into ten* parts, with interest, said interest being figured thirty days from date of commitment	22,449 61
Assessment under Chapter 437, Acts of 1893, as amended by Chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into five† parts, with interest, said interest being figured thirty days from date of commitment	7,597 99
Total	<u>\$163,796 75</u>
Assessment under Chapter 248, Acts of 1935 (General Laws, Chapter 40, Sections 42A to 42D), of 1943 Water Liens, added to taxes	1,295,131 04
Assessments under Chapter 311, Acts of 1961, authorizing the City of Boston "To Establish Annual Sewer Charge for the Use of Its Sewers"—General Laws Chapter 80, Section 13, added to taxes	672,792 94
Grand Total	<u><u>\$2,131,720 73</u></u>

* Sewer use charges were first levied in 1961 and billed in 1962.

† As of May, 1963, 14,382 of the above items remained unpaid and were added to 1963 real estate tax bills.

RECAPITULATION OF EXEMPT PROPERTY — 1963

	Clause	Area	Land	Buildings	Total	ABC Returns
United States of America	1	32,111,351	\$40,378,200	\$7,173,500	\$112,108,700	—
Commonwealth of Massachusetts	2	220,542,714	108,295,800	99,877,000	208,172,800	—
Literary	31	35,101,772	22,833,100	89,019,900	111,853,000	\$28,188,413 60
Benevolent	32	11,561,453	8,095,200	60,130,200	68,225,400	4,179,701 92
Charitable	33	8,607,461	4,962,600	30,739,200	35,701,800	5,066,616 76
Scientific	34	670,945	1,021,500	1,716,100	2,737,600	11,060,118 63
Temperance Society, Inc.	35	1,450	2,200	3,800	6,000	4,000 00
Incorporated Organization of United States Veterans	5	532,857	530,300	635,700	1,166,000	55,964 51
Fraternal Societies	7	28,321	9,300	13,500	22,800	10,000 00
Religious Organizations	10	453,037	230,600	470,400	701,000	17,775 00
Religious Worship (Churches)	11	15,409,941	12,478,700	30,842,100	43,320,800	360,607 59
Cemeteries	12	37,843,127	4,447,300	610,600	5,057,900	39,587 22
Special Clauses 16, 17, 18, 19, 20, 21	22	7,073,898	1,774,300	1,558,600	3,332,900	290,091 24
G. L., Chap. 160, Sec. 87, Railroads	23	334,622	45,200	—	45,200	—
Medical Service		19,947	398,900	2,101,100	2,500,000	776,341 15
CITY OF BOSTON						
Schools	A	12,171,803	6,224,600	53,267,500	59,492,100	—
Fire	B	890,985	670,000	3,762,900	4,432,900	—
All Others	C	7,874,430	3,592,000	2,070,000	5,662,000	—
City Hall and Annex	D	253,225	2,362,300	9,665,700	12,028,000	—
City of Boston Parking Areas (Commonwealth Lease to City)	D2	740,952	4,784,800	257,800	5,042,600	—
Parks and Playgrounds	F	85,397,040	84,425,700	5,707,300	90,133,000	—
Libraries	I	300,641	2,256,600	3,164,900	5,421,500	—
Foreclosures	J	10,666,998	3,155,500	2,334,300	5,489,800	—
Housing Authority	K	22,068,791	9,372,300	92,201,600	101,573,900	—
Health	L	380,619	440,400	1,623,600	2,064,000	—
Hospitals	M	2,946,798	1,026,300	10,731,900	11,758,200	—
Institutions	N	10,129,107	1,478,900	8,465,000	9,943,900	—
Redevelopment Authority	O	5,953,262	16,485,600	12,121,900	28,607,500	—
Chapter 121A	OO	92,000	92,000	992,000	1,084,000	—
Police	P	297,134	830,400	2,969,000	3,799,400	—
Printing	R	18,830	94,200	265,800	360,000	—
Public Buildings	S	813,776	6,088,500	7,642,900	13,731,400	—
Public Works Department	T	7,908,885	2,280,600	8,043,100	10,323,700	—
Welfare	U	44,529	115,900	874,300	990,200	—

RECAPITULATION OF EXEMPT PROPERTY, 1963

WARD	Area	Land	Buildings	Total	ABC Returns
1	126,887,019	\$48,311,000	\$59,592,500	\$107,903,500	\$120,594 69
2	13,142,920	19,967,500	28,824,200	48,791,700	226,322 54
3	11,396,398	60,463,600	87,017,500	147,481,100	5,737,303 47
4	13,103,758	30,109,400	72,926,700	103,036,100	32,902,195 34
5	13,924,936	86,122,900	24,812,200	110,935,100	3,500,484 02
6	36,269,726	27,226,900	45,016,200	72,243,100	5,790 83
7	16,295,273	5,020,000	13,090,200	18,110,200	14,500 00
8	7,576,276	6,238,300	30,093,100	36,331,400	617,764 32
9	4,339,448	4,247,600	8,726,900	12,974,500	80,350 00
10	10,470,538	4,464,400	37,204,100	41,668,500	1,190,576 14
11	5,516,678	2,105,900	8,005,100	10,111,000	161,700 73
12	26,799,162	3,952,200	25,241,700	29,193,900	83,148 44
13	18,084,023	5,004,800	22,436,100	27,440,900	381,856 47
14	16,282,992	3,880,400	19,819,300	23,699,700	65,463 95
15	1,958,580	694,500	2,156,800	2,851,300	2,753 44
16	14,947,328	3,278,000	13,560,400	16,838,400	561,582 97
17	7,782,538	1,282,500	7,113,300	8,395,800	82,212 74
18	51,454,224	3,555,500	17,609,300	21,164,800	110,150 00
19	35,084,912	5,739,500	15,975,000	21,714,500	853,672 15
20	52,076,815	6,404,700	12,050,400	18,455,100	1,094,679 17
21	18,389,114	10,814,600	41,312,600	52,127,200	2,033,190 86
22	37,460,043	12,395,600	23,026,600	35,422,200	222,925 35
GRAND TOTAL	539,242,701	\$351,279,800	\$615,610,200	\$966,890,000	\$50,049,217 62

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1961-1963 by Class of Exemption Shown in Tabulation

CLASS	Year 1963	Year 1962	Year 1961
United States of America	\$112,108,700	\$112,109,700	\$112,796,200
Commonwealth of Massachusetts	208,172,800	190,280,400	190,375,400
City of Boston	371,938,100	357,019,700	334,688,000
Houses of Religious Worship and Religious Organizations	44,021,800	43,814,900	43,692,900
All others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	230,648,600	213,791,300	208,388,100
Totals	\$966,890,000	\$917,016,000	\$889,940,600

Those public housing parcels listed in the name of the United States of America are included in the "Aggregates of Exempt Property" in table listed "United States of America," and those assessed to "Boston Housing Authority" are listed in the table under "City of Boston."

MOTOR VEHICLE EXCISE

The motor vehicle excise was originally created by the passage of Chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law, which became Chapter 60A of the General Laws, was amended April 23, 1930, by the passage of Chapter 244 of the Acts of 1930, and further amended by Acts of 1938, Chapter 480. Two recent amendments are contained in the Acts of 1950, Chapters 666 and 731.

This excise, per Acts of 1960, Chapter 758, is levied at a fixed state rate of \$66.00 per thousand and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

**RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON FOR THE YEAR 1963**

Commitment	Date of Commitment	Number	Value	Excise
First.....	July 24, 1963	19,227	\$10,630,080	\$701,585 28
Second.....	August 7, 1963	22,370	11,975,610	790,390 26
Third.....	Sept. 9, 1963	31,009	14,576,180	962,027 88
Fourth.....	Oct. 1, 1963	15,902	16,324,420	1,054,692 27
Fifth.....	Oct. 21, 1963	21,864	12,006,550	626,030 86
Sixth.....	Oct. 31, 1963	20,134	19,728,640	1,031,973 87
Seventh.....	Nov. 8, 1963	21,759	14,523,470	739,140 93
Eighth.....	Nov. 15, 1963	22,867	28,590,550	1,570,575 93
Ninth.....	Nov. 29, 1963	3,798	455,570	28,503 45
Tenth.....	Dec. 4, 1963	13,733	1,202,730	490,025 39
Eleventh.....	Feb. 24, 1964	14,429	14,163,228	343,221 20
Dealers.....	Jan. 17, 1964	207,092 535	\$144,177,028	\$8,338,167 32 304,800 00
Total for 1963.....		207,627	\$144,177,028	\$8,642,967 32

The State Department of Taxation instituted a new procedure in 1963 for the billing of Motor Vehicle Excise in accordance with a 1962 Act of the Massachusetts Legislature.

At a charge of fifteen cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessor's copy, and a commitment sheet and Assessor's valuation list.

MOTOR VEHICLE EXCISE TAX, 1929 TO 1963

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1929	128,453	\$1,619,366 88	\$29 65
1930	117,166	1,154,835 60	29 12
1931	112,228	903,360 22	29 25
1932	97,122	767,368 93	29 92
1933	89,789	628,922 09	31 55
1934	90,785	606,561 91	32 14
1935	95,107	660,326 21	33 06
1936	106,819	779,183 87	33 38
1937	111,782	900,576 04	34 62
1938	108,367	882,498 89	35 15
1939	114,189	914,089 49	35 90
1940	120,792	1,013,768 21	36 40
1941	128,342	1,211,379 84	36 80
1942	99,403	934,767 22	36 46
1943	87,369	603,744 70	36 33
1944	86,949	441,618 65	35 85
1945	89,459	355,486 51	35 60
1946	108,550	576,263 10	35 40
1947	124,143	1,148,879 91	36 23
1948	132,901	1,626,886 39	38 07
1949	147,604	2,248,090 78	41 32
1950	166,351	2,875,962 79	44 16
1951	171,469	3,330,635 28	46 85
1952	169,872	3,359,024 55	48 25
1953	179,236	3,723,396 69	50 42
1954	181,171	4,083,913 95	51 86
1955	195,894	4,935,600 15	53 37
1956	193,364	5,407,426 05	54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00

LIST OF ASSESSORS — JANUARY 1, 1963

ADOLPH H. BRAUNEIS, *Commissioner of Assessing*
 FRANCIS X. CUDDY, *Associate Commissioner*
 EDMOND J. DONLAN, *Associate Commissioner*
 JOHN P. DOHERTY, *Executive Secretary*

Deputy Assessors

GEORGE F. CRONIN
 JOHN J. O'CONNOR
 PAUL J. OSWALD

Board of Review

JOHN J. RILEY, JR., *Chairman*
 JAMES J. WALSH, *Member*
 PAUL M. FINAN, *Member*

District Directors

JAMES P. BUCKLEY
 BERNARD F. SHADRAWY

WILLIAM P. DRISCOLL
 MAURICE F. JOYCE

CHARLES J. MEHEGAN, *Head Administrative Clerk*
 HENRY P. IRELAND, *Assistant Head Administrative Clerk*
 JOHN A. SHARKEY, *Senior Appraisal Engineer*
 JOHN B. DOHERTY, *Chief, Personal Property Division*

James J. Byrne
 Timothy J. Callahan
 Edward J. Carroll
 Peter L. Corcoran
 Leonard W. Dolan
 John F. Driscoll
 Robert F. Fowler, Jr.
 Louis M. Gropman
 John J. Herrity
 Edward L. Hopkins
 Emmett J. Kelly

Frederick J. McAnulty
 John D. McLeod
 George Mitchell
 John D. Moore
 Warren R. Moore
 Willard F. O'Brien
 Matthew J. Peters
 Andrew F. Petitti
 John Quincy
 Helen M. Sullivan
 Harold L. Vaughn
 Edward Wexler



ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1964

ASSESSORS' OFFICE, CITY HALL ANNEX,
BOSTON, MASS., JANUARY 1, 1965.

HON. JOHN F. COLLINS,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the year 1964:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1964, to be payable as of November 20, 1964, as follows:

Auditing Municipal Accounts Tax	\$52,833 40
Supervision of Retirement System	14,281 80
Metropolitan Parks	2,400,727 83
Metropolitan Sewerage	1,691,000 53
Boston Metropolitan District Expenses	8,642 50
Metropolitan Transit Authority — Operating Deficit	11,632,262 56
Metropolitan Transit Authority — Bonds	634,337 50
Metropolitan Air Pollution Control	21,757 26
Shellfish Purification Plants	7,699 90
Metropolitan District Commission — Charles River Water	950 00
* Metropolitan Area Planning	34,302 65
† Motor Vehicle Excise Tax Bills	28,084 50
	<hr/>
	\$16,526,880 43
‡ Metropolitan Water	5,315,843 64
	<hr/>
Total	\$21,842,724 07

* New Charge 1964 — Chapter 727, Acts of 1962.

† New Charge 1964 — Chapter 668, Section 114, Acts of 1963.

‡ Not included in determining tax rate. Estimated income of Water Division of City of Boston was sufficient to meet this expenditure.

POLL TAX ASSESSMENT

Poll taxes were abolished by Act of 1963, Chapter 160.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1964, determined by the Commissioner of Assessing, June 18, 1964, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$450,954,500	
Value of buildings	873,369,900	
Total value of real estate		\$1,324,321,400
Total value of personal estate		135,678,600
Total valuation		\$1,460,000,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		933,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		65,800
The total taxable valuation of the city upon which taxes were assessed for the financial year 1964, when all assessments were made, was		<u>\$1,460,998,800</u>

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS*

In accordance with the requirements of Section 4 of Chapter 5 of the Revised Ordinances of 1914 and General Laws, Chapter 44, Section 10, a statement is herewith included of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

YEAR	Valuations	Abatements
1962	\$1,583,538,500	\$59,439,500
1963	1,608,320,500	42,281,100
1964	1,598,457,300	31,325,800
	\$4,790,316,300	\$133,046,400
Less Abatements	133,046,400	
	3)\$4,657,269,900	
Three-year Average	\$1,552,423,300	

* Includes valuation of motor vehicles as provided by Chapter 379, Acts of 1928, Section 2 (Chapter 60A), and as amended by Chapter 244, Section 3, Acts of 1930. The average valuation for schools (excluding motor vehicles) was \$1,420,279,633.

EXEMPT VALUATIONS, 1964

CLASS	AMOUNT
<i>United States of America</i>	\$114,914,000
<i>Commonwealth of Massachusetts</i>	207,610,900
<i>Houses of Religious Worship and Religious Organizations</i>	43,896,200
<i>City of Boston</i>	380,887,000
<i>All Others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed).</i>	242,411,400
<i>Total</i>	<u>\$989,719,500</u>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 9.98 percent, or \$99.80 per \$1,000; of this rate \$75.92 was for the general rate, and \$23.88 was for schools.

Real and personal property taxes	\$145,708,000 00
Real and personal property taxes, supplementary	99,680 24
Total property taxes	<u>\$145,807,680 24</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of Chapter 12, Section 12, of Revised Laws, amended Chapter 161, Acts of 1903, the sum of \$22,384.35 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the year 1963 also there was assessed to the Town of Brookline the additional sum of \$2,544.88, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

**VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1947-1964**

YEAR	Real Estate	Personal Estate	Total Valuation
1947	\$1,410,039,100	\$148,571,800	\$1,558,610,900
1948	1,441,620,300	140,373,700	1,581,994,000
1949	1,459,118,000	142,313,500	1,601,431,500
1950	1,429,900,000	137,600,000	1,567,500,000
1951	1,433,186,800	137,573,200	1,570,760,000
1952	1,433,681,500	139,834,500	1,573,516,000
1953	1,428,187,400	137,478,600	1,565,666,000
1954	1,432,261,500	134,414,500	1,566,676,000
1955	1,409,337,900	132,162,100	1,541,500,000
1956	1,386,643,600	131,164,400	1,517,808,000
1957	1,363,457,100	128,312,900	1,491,770,000
1958	1,347,308,400	128,299,600	1,475,608,000
1959	1,334,941,600	127,627,400	1,462,569,000
1960	1,336,732,600	128,792,500	1,465,525,100
1961	1,337,591,900	130,740,800	1,468,332,700
1962	1,323,157,600	133,153,800	1,456,311,400
1963	1,309,853,500	135,146,500	1,455,000,000
1964	1,324,321,400	135,678,600	1,460,000,000

WARD	Real Estate	Personal Estate	Total Real & Personal	Description of Wards by Districts
1.....	Gain \$85,300	Loss \$364,600	Loss \$279,300	Ward 1. East Boston.
2.....	Gain 122,900	Loss 5,400	Gain 117,500	Ward 2. Charlestown.
3.....	Loss 694,200	Gain 1,186,200	Gain 492,000	Ward 3. Boston Proper.
4.....	Gain 782,000	Loss 58,200	Gain 723,800	Ward 4. Back Bay, South.
5.....	Gain 2,244,000	Loss 142,200	Gain 2,101,800	Ward 5. Back Bay.
6.....	Gain 2,259,200	Loss 31,300	Gain 2,227,900	Ward 6. South Boston, North.
7.....	Gain 714,000	Loss 31,500	Gain 682,500	Ward 7. South Boston, South.
8.....	Loss 96,600	Loss 23,900	Loss 120,500	Ward 8. Roxbury, East and South.
9.....	Loss 276,400	Loss 36,000	Loss 312,400	Ward 9. Roxbury, Central.
10.....	Loss 112,000	Loss 500	Loss 112,500	Ward 10. Roxbury, West.
11.....	Loss 240,500	Gain 19,600	Loss 220,900	Ward 11. Roxbury, South; Eggleston Square and Forest Hills.
12.....	Loss 1,421,800	Loss 51,500	Loss 1,473,300	Ward 12. Roxbury, East.
13.....	Gain 222,200	Loss 11,000	Gain 211,200	Ward 13. Dorchester and Savin Hill.
14.....	Loss 161,300	Loss 12,600	Loss 173,900	Ward 14. Dorchester, West.
15.....	Gain 272,700	Loss 2,500	Gain 270,200	Ward 15. Dorchester, North Central.
16.....	Gain 1,000,800	Loss 19,200	Gain 981,600	Ward 16. Dorchester, South.
17.....	Gain 234,500	Loss 18,000	Gain 216,500	Ward 17. Dorchester Center.
18.....	Gain 2,127,100	Gain 97,700	Gain 2,224,800	Ward 18. Hyde Park and Mattapan.
19.....	Gain 770,200	Loss 3,800	Gain 766,400	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 2,708,200	Gain 10,500	Gain 2,718,700	Ward 20. West Roxbury-Roslindale.
21.....	Gain 1,321,800	Loss 5,800	Gain 1,316,000	Ward 21. Brighton, South.
22.....	Gain 2,605,800	Gain 36,100	Gain 2,641,900	Ward 22. Brighton, North.
Net R. E. Gain	\$14,467,900	Net Gain	Net Gain	
Net P. E. Gain	532,100	\$532,100	\$15,000,000	
Net Total Gain	\$15,000,000	Net Gain	\$1,460,000,000	
		Net Total Gain	1,445,000,000	
			\$15,000,000	

VALUATION, JANUARY 1, 1963

WARD	REAL ESTATE	PERSONAL ESTATE	TOTAL
1.....	\$40,236,900	\$2,193,300	\$42,430,200
2.....	36,051,100	323,100	36,374,200
3.....	315,563,000	96,024,300	411,587,300
4.....	80,843,200	523,700	81,366,900
5.....	169,603,100	27,601,800	197,204,900
6.....	67,136,600	639,800	67,776,400
7.....	27,634,700	387,700	28,022,400
8.....	26,182,300	604,800	26,787,100
9.....	20,853,400	588,000	21,441,400
10.....	17,114,900	183,100	17,298,000
11.....	24,568,200	347,900	24,916,100
12.....	26,146,000	251,100	26,397,100
13.....	26,744,600	388,400	27,133,000
14.....	41,621,700	486,400	42,108,100
15.....	21,175,000	223,500	21,398,500
16.....	36,657,500	523,600	37,181,100
17.....	34,957,700	356,000	35,313,700
18.....	68,813,600	1,512,900	70,326,500
19.....	34,132,000	327,700	34,459,700
20.....	65,523,300	592,100	66,115,400
21.....	77,391,600	485,700	77,877,300
22.....	50,903,100	581,600	51,484,700
Totals.....	\$1,309,853,500	\$135,146,500	\$1,445,000,000

VALUATION, JANUARY 1, 1964

WARD	REAL ESTATE	PERSONAL ESTATE	TOTAL
1.....	\$40,322,200	\$1,828,700	\$42,150,900
2.....	36,174,000	317,700	36,491,700
3.....	314,868,800	97,210,500	412,079,300
4.....	81,625,200	465,500	82,090,700
5.....	171,847,100	27,459,600	199,306,700
6.....	69,395,800	608,500	70,004,300
7.....	28,348,700	356,200	28,704,900
8.....	26,085,700	580,900	26,666,600
9.....	20,577,000	552,000	21,129,000
10.....	17,002,900	182,600	17,185,500
11.....	24,327,700	367,500	24,695,200
12.....	24,724,200	199,600	24,923,800
13.....	26,966,800	377,400	27,344,200
14.....	41,460,400	473,800	41,934,200
15.....	21,447,700	221,000	21,668,700
16.....	37,658,300	504,400	38,162,700
17.....	35,192,200	338,000	35,530,200
18.....	70,940,700	1,610,600	72,551,300
19.....	34,902,200	323,900	35,226,100
20.....	68,231,500	602,600	68,834,100
21.....	78,713,400	479,900	79,193,300
22.....	53,508,900	617,700	54,126,600
Totals.....	\$1,324,321,400	\$135,678,600	\$1,460,000,000

RECAPITULATION OF GAIN AND LOSS Real and Personal Estate

Real and Personal, 1964	.	.	.	.	.	.	.	\$1,460,000,000
Real and Personal, 1963	.	.	.	.	.	.	.	1,445,000,000
Net Gain	.	.	.	.	.	.	.	<u>\$15,000,000</u>
Real Estate, 1964	.	.	.	.	.	.	.	\$1,324,321,400
Real Estate, 1963	.	.	.	.	.	.	.	1,309,853,500
Net Gain	.	.	.	.	.	.	.	<u>\$14,467,900</u>
Personal Estate, 1964	.	.	.	.	.	.	.	\$135,678,600
Personal Estate, 1963	.	.	.	.	.	.	.	135,146,500
Net Gain	.	.	.	.	.	.	.	<u>\$532,100</u>
Gain, Real Estate	.	.	.	.	.	.	.	\$14,467,900
Gain, Personal Estate	.	.	.	.	.	.	.	532,100
Net Gain, Real and Personal Estate	.	.	.	.	.	.	.	<u>\$15,000,000</u>

1964 DIVISION OF TAX RATE

							1963	1964
GENERAL TAX RATE	.	.	.	.	.	.	\$72 59	\$75 92
SCHOOL TAX RATE	.	.	.	.	.	.	23 41	23 88
TOTAL TAX RATE	.	.	.	.	.	.	<u>\$96 00</u>	<u>\$99 80</u>

ASSESSING DEPARTMENT

9

TAX RATE COMPUTATION 1963—1964

APPROPRIATIONS	1963	1964	INCREASE	DECREASE
Budget.....	\$109,540,785 77	\$117,623,625 00	\$8,082,839 23	
County Budget.....	8,592,425 40	9,440,099 00	847,673 60	
Local Budget.....	40,800,000 00	44,434,977 00	3,634,977 00	
and Interest.....	8,448,070 13	11,868,567 24	3,420,497 11	
Assessments.....	2,095,451 98	2,381,851 20	286,399 22	
Assessments.....	11,209,665 86	12,277,657 44	1,067,991 58	
Assessments.....	91,057 70	123,696 54	32,638 84	
ensions and Annuities:				
Contributory.....	6,777,180 76	7,562,992 91	785,812 15	
Non-Contributory.....	5,715,000 00	5,961,500 00	246,500 00	
lay:				
Deficit.....	1,396,451 27	849,769 34	—	\$546,681 93
Current.....	6,624,068 11	6,938,507 17	314,439 06	
Underestimate.....	418,204 73	611,066 92	192,862 19	
atorium Underestimate.....	—	476,538 64	476,538 64	
ing Meter Underestimate.....	—	245,635 61	245,635 61	
Total.....	<u>\$201,708,361 71</u>	<u>\$220,796,484 01</u>	<u>\$19,088,122 30</u>	
REVENUES				
DEPARTMENTAL:				
County.....	\$28,105,696 86	\$33,681,992 75	\$5,576,295 89	
County.....	2,000,000 00	2,506,129 76	506,129 76	
ools.....	1,813,614 07	1,789,948 51	—	\$23,665 56
STATE:				
Income Tax.....	8,407,740 91	8,976,299 82	568,558 91	
Corporation Tax.....	8,876,279 70	12,401,909 70	3,525,630 00	
State-owned Lands.....	197,917 11	330,263 29	132,346 18	
Seals Tax.....	725,313 23	769,713 72	44,400 49	
Miscellaneous.....	453,870 44	500,000 00	46,129 56	
Overestimate.....	124,635 31	39,067 69	—	85,567 62
Water Overestimate.....	13,553 44	—	—	13,553 44
Vehicle Excise Tax.....	5,735,710 24	7,943,158 77	2,207,448 53	
Cash.....	6,150,670 40	6,150,000 00	—	670 40
as:				
Real Estate and Personal Property	138,720,000 00	145,708,000 00	6,988,000 00	
ll.....	383,360 00	—	—	383,360 00
Total.....	<u>\$201,708,361 71</u>	<u>\$220,796,484 01</u>	<u>\$19,088,122 30</u>	
			1963	1964
Total Appropriations (excluding Overlay).....			\$195,084,293 60	\$213,857,976 84
Dedicated Revenues.....			62,605,001 71	75,088,484 01
Requirements (before Overlay).....			\$132,479,291 89	\$138,769,492 83
Overlay.....			6,624,068 11	6,938,507 17
Taxes.....			\$139,103,360 00	\$145,708,000 00
			383,360 00	
			\$138,720,000 00	\$145,708,000 00
ations:*				
Real Estate.....			\$1,309,747 30	\$1,324,321 40
Personal Property.....			135,252 70	135,678 60
			\$1,445,000 00	\$1,460,000 00
Rate.....			<u>\$96 00</u>	<u>\$99 80</u>

ousands

LAND, BUILDING VALUATIONS AND TAX RATES
CITY OF BOSTON
1928 — 1964

Year	Total Value Tax-Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1964.....	\$989,719,500	\$99.80	\$450,954,500	\$873,366,900	\$1,324,321,400
1963.....	966,890,000	96.00	449,427,300	860,426,300	1,309,853,500
1962.....	917,016,000	99.80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100.60	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100.70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101.20	484,904,600	850,037,000	1,334,941,600
1958.....	838,978,600	93.00	492,781,400	854,527,000	1,347,308,400
1957.....	832,034,200	86.00	513,799,600	849,657,500	1,363,457,100
1956.....	808,328,500	78.70	528,735,600	857,908,000	1,386,643,600
1955.....	797,802,800	69.80	539,281,400	870,056,500	1,409,337,900
1954.....	764,352,300	69.80	552,721,300	879,540,200	1,432,261,500
1953.....	708,592,800	70.70	553,576,400	874,611,000	1,428,187,400
1952.....	679,438,200	66.80	561,967,200	871,714,300	1,433,681,500
1951.....	653,933,800	62.80	567,459,600	865,727,200	1,433,186,800
1950.....	603,701,600	63.00	571,559,100	858,340,900	1,429,900,000
1949.....	559,609,400	56.80	587,733,300	871,384,700	1,459,118,000
1948.....	540,688,000	53.40	589,527,000	852,093,300	1,441,620,300
1947.....	530,418,400	46.50	588,353,400	821,685,700	1,410,039,100
1946.....	527,287,400	42.00	585,397,500	803,777,700	1,389,175,200
1945.....	527,200,600	42.50	585,772,400	746,096,000	1,331,868,400
1944.....	526,376,000	39.90	584,033,400	730,685,400	1,314,718,800
1943.....	525,588,700	41.00	598,210,600	726,529,400	1,324,740,000
1942.....	505,715,800	41.00	611,085,900	728,671,000	1,339,756,900
1941.....	499,181,300	39.60	622,946,100	718,191,400	1,314,137,500
1940.....	483,793,200	40.60	643,082,900	719,048,600	1,362,131,500
1939.....	482,281,000	39.90	695,919,500	706,242,200	1,402,161,700
1938.....	472,285,800	41.30	709,842,800	727,747,100	1,437,589,900
1937.....	468,872,100	38.70	728,161,900	742,243,200	1,470,405,100
1936.....	465,641,000	38.00	741,813,700	748,373,100	1,490,186,800
1935.....	465,724,500	37.00	759,123,900	758,262,800	1,517,386,700
1934.....	468,763,000	37.10	774,742,800	779,928,400	1,554,671,200
1933.....	469,838,800	32.80	803,035,900	848,936,900	1,651,972,800
1932.....	459,848,400	35.50	862,511,300	891,313,000	1,753,824,300
1931.....	450,873,300	31.50	882,010,500	932,777,800	1,814,788,300
1930.....	437,346,500	30.80	889,598,200	937,862,400	1,827,460,600
1929.....	420,921,900	28.00	887,040,400	919,275,800	1,806,316,200
1928.....	411,191,200	28.80	871,296,500	908,357,900	1,779,654,400

**VALUATION OF TAXABLE LAND AND BUILDINGS,
BY WARDS, 1964**

WARD	Value Land	Value Buildings	Total Value
1.....	\$11,663,500	\$28,658,700	\$40,322,200
2.....	13,842,200	22,331,800	36,174,000
3.....	154,685,400	160,183,400	314,868,800
4.....	25,323,700	56,301,500	81,625,200
5.....	60,535,900	111,311,200	171,847,100
6.....	28,475,600	40,920,200	69,395,800
7.....	9,113,000	19,235,700	28,348,700
8.....	9,784,100	16,301,600	26,085,700
9.....	10,518,000	10,059,000	20,577,000
10.....	4,057,100	12,945,800	17,002,900
11.....	6,524,300	17,803,400	24,327,700
12.....	6,941,500	17,782,700	24,724,200
13.....	6,910,400	20,056,400	26,966,800
14.....	9,589,000	31,871,400	41,460,400
15.....	4,836,900	16,610,800	21,447,700
16.....	8,914,500	28,743,800	37,658,300
17.....	8,760,500	26,431,700	35,192,200
18.....	14,549,000	56,391,700	70,940,700
19.....	9,026,700	25,875,500	34,902,200
20.....	13,742,400	54,489,100	68,231,500
21.....	20,457,100	58,256,300	78,713,400
22.....	12,703,700	40,805,200	53,508,900
Totals.....	\$450,954,500	\$873,366,900	\$1,324,321,400

AVERAGE VALUATIONS USED, FINANCIAL YEARS
1917-18 TO 1964

Financial Year											Basis, Three Years
1917-18	.	.	.	.	.	.	.	.	.	.	\$1,568,290,365 69
1918-19	.	.	.	.	.	.	.	.	.	.	1,541,597,610 68
1919-20	.	.	.	.	.	.	.	.	.	.	1,518,938,942 75
1920-21	.	.	.	.	.	.	.	.	.	.	1,490,343,142 57
1921-22	.	.	.	.	.	.	.	.	.	.	1,526,365,954 67
1922-23	.	.	.	.	.	.	.	.	.	.	1,557,388,410 46
1923-24	.	.	.	.	.	.	.	.	.	.	1,606,575,806 95
1924-25	.	.	.	.	.	.	.	.	.	.	1,651,200,431 88
1925-26	.	.	.	.	.	.	.	.	.	.	1,720,250,701 60
1926	.	.	.	.	.	.	.	.	.	.	1,780,945,466 16
1927	.	.	.	.	.	.	.	.	.	.	1,841,057,566 16
1928	.	.	.	.	.	.	.	.	.	.	1,882,009,566 67
1929	.	.	.	.	.	.	.	.	.	.	1,909,255,300 00
1930	.	.	.	.	.	.	.	.	.	.	1,948,731,046 00
1931	.	.	.	.	.	.	.	.	.	.	1,973,091,133 33
1932	.	.	.	.	.	.	.	.	.	.	1,984,506,400 03
1933	.	.	.	.	.	.	.	.	.	.	1,945,584,733 00
1934	.	.	.	.	.	.	.	.	.	.	1,843,744,900 00
1935	.	.	.	.	.	.	.	.	.	.	1,744,959,500 00
1936	.	.	.	.	.	.	.	.	.	.	1,675,264,600 30
1937	.	.	.	.	.	.	.	.	.	.	1,631,106,175 00
1938	.	.	.	.	.	.	.	.	.	.	1,598,902,763 00
1939	.	.	.	.	.	.	.	.	.	.	1,570,885,561 00
1940	.	.	.	.	.	.	.	.	.	.	1,543,610,935 00
1941	.	.	.	.	.	.	.	.	.	.	1,514,947,672 33
1942	.	.	.	.	.	.	.	.	.	.	1,481,586,003 00
1943	.	.	.	.	.	.	.	.	.	.	1,460,074,903 00
1944	.	.	.	.	.	.	.	.	.	.	1,438,927,624 00
1945	.	.	.	.	.	.	.	.	.	.	1,428,381,963 00
1946	.	.	.	.	.	.	.	.	.	.	1,436,571,039 00
1947	.	.	.	.	.	.	.	.	.	.	1,459,013,321 00
1948	.	.	.	.	.	.	.	.	.	.	1,471,948,589 00
1949	.	.	.	.	.	.	.	.	.	.	1,500,576,133 00
1950	.	.	.	.	.	.	.	.	.	.	1,538,774,760 00
1951	.	.	.	.	.	.	.	.	.	.	1,578,935,227 00
1952	.	.	.	.	.	.	.	.	.	.	1,583,733,737 00
1953	.	.	.	.	.	.	.	.	.	.	1,580,293,053 00
1954	.	.	.	.	.	.	.	.	.	.	1,569,133,815 00
1955	.	.	.	.	.	.	.	.	.	.	1,589,835,787 00
1956	.	.	.	.	.	.	.	.	.	.	1,566,764,348 00
1957	.	.	.	.	.	.	.	.	.	.	1,538,650,276 00
1958	.	.	.	.	.	.	.	.	.	.	1,520,692,409 00
1959	.	.	.	.	.	.	.	.	.	.	1,504,639,094 00
1960	.	.	.	.	.	.	.	.	.	.	1,507,363,894 00
1961	.	.	.	.	.	.	.	.	.	.	1,529,703,369 00
1962	.	.	.	.	.	.	.	.	.	.	1,538,338,536 00
1963	.	.	.	.	.	.	.	.	.	.	1,560,357,995 00
1964	.	.	.	.	.	.	.	.	.	.	1,552,423,300 00

NOTE. — Commencing 1926 the financial year begins on January 1.

TAXES ON PROPERTY — DISTRIBUTION OF TAX RATE

ASSESSING DEPARTMENT

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000		Total	
				General Rate	School Rate		
1950	\$90,083,700 00	\$8,668,800 00	\$98,752,500 00	\$47 19	\$15 81	\$63 00
1951	90,004,131 04	8,639,596 96	98,643,728 00	45 97	16 83	62 80
1952	95,769,924 20	9,340,944 60	105,110,868 80	53 71	13 09	66 80
1953	100,972,849 18	9,719,737 02	110,692,586 20	58 20	12 50	70 70
1954	99,971,852 70	9,382,132 10	109,353,984 80	57 40	12 40	69 80
1955	98,371,785 42	9,224,914 58	107,596,700 00	54 71	15 09	69 80
1956	109,128,851 32	10,322,638 28	119,451,489 60	61 43	17 27	78 70
1957	117,257,310 60	11,034,909 40	128,292,220 00	66 37	19 63	86 00
1958	125,299,681 20	11,931,862 80	137,231,544 00	72 60	20 40	93 00
1959	135,096,089 92	12,915,892 88	148,011,982 80	81 70	19 50	101 20
1960	134,608,972 82	12,969,404 75	147,578,377 57	81 00	19 70	100 70
1961	134,527,752 40	13,143,681 74	147,671,434 14	80 25	20 35	100 60
1962	132,013,164 56	13,283,649 46	145,296,814 02	78 00	21 80	99 80
1963	125,745,936 00	12,974,064 00	138,720,000 00	72 59	23 41	96 00
1964	132,167,275 72	13,540,724 28	145,708,000 00	75 92	23 88	99 80

NUMBER OF PROPERTY ITEMS ASSESSED IN 1964

WARD	Real Estate	Personal Estate	Water	Sewer Use	Better- ments
1.....	6,415	505	699	1,263	81
2.....	3,234	223	628	786	1
3.....	3,789	4,886	617	687	0
4.....	2,294	367	704	736	0
5.....	3,536	1,842	792	774	0
6.....	4,137	419	727	866	17
7.....	3,786	232	594	788	49
8.....	2,595	288	611	748	23
9.....	2,824	410	1,040	1,202	10
10.....	2,236	149	453	546	9
11.....	3,502	216	739	925	47
12.....	2,745	228	1,177	1,395	23
13.....	3,226	305	694	890	51
14.....	5,030	454	1,182	1,421	5
15.....	3,153	155	599	768	24
16.....	5,283	467	716	977	153
17.....	4,990	367	785	1,007	257
18.....	13,402	466	1,497	1,913	1,517
19.....	5,100	287	570	934	168
20.....	12,017	494	1,007	1,480	915
21.....	2,649	428	703	710	6
22.....	5,307	362	667	901	126
Totals.....	101,250	13,550	17,201	21,717	3,482

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under Chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$117,611 22
Assessment under Chapter 450, Acts of 1889, as amended by Chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	25,524 13
Assessment under Chapter 437, Acts of 1893, as amended by Chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	7,404 95
Total	<u>\$150,540 30</u>
Assessment under Chapter 248, Acts of 1935 (General Laws, Chapter 40, Sections 42A to 42D), of 1943 Water Liens, added to taxes	1,461,530 06
Assessments under Chapter 311, Acts of 1961, authorizing the City of Boston "To Establish Annual Sewer Charge for the Use of Its Sewers"—General Laws, Chapter 80, Section 13, added to taxes	864,605 32
Grand Total	<u><u>\$2,476,675 68</u></u>

RECAPITULATION OF EXEMPT PROPERTY — 1964

	Clause	Area	Land	Buildings	Total	ABC Returns
United States of America	1	34,238,701	\$42,535,800	\$72,378,200	\$114,914,000	—
Commonwealth of Massachusetts	2	188,173,153	107,022,500	100,588,400	207,610,900	—
Literary	31	28,820,281	23,238,700	93,960,700	117,199,400	\$29,857,660 76
Benevolent	32	11,320,081	8,127,500	63,285,700	71,413,200	12,357,877 43
Charitable	33	8,941,342	5,354,300	33,566,500	38,920,800	5,941,382 58
Scientific	34	670,945	1,021,500	1,716,100	2,737,600	2,352,059 89
Temperance Society, Inc.	35	1,450	7,200	3,800	11,000	4,000 00
Incorporated Organization of United States Veterans	5	465,209	517,600	624,200	1,141,800	53,065 51
Fraternal Societies	7	—	—	—	—	10,000 00
Religious Organizations	10	—	—	—	—	133,075 00
Religious Worship (Churches)	11	14,701,034	12,678,900	31,217,300	43,896,200	458,910 99
Cemeteries	12	24,473,427	4,356,300	600,600	4,956,900	500 00
Special Clauses 16, 17, 18, 19, 20, 21	16-21	7,073,898	1,774,300	1,558,600	3,332,900	328,459 33
G. L., Chap. 160, Sec. 87, Railroads	22	334,822	45,200	—	45,200	—
Medical Service	23	19,947	398,900	2,101,100	2,500,000	685,297 58
Chap. 9J, Acts 1960, K of C Clause 24	24	162,037	48,100	104,500	152,600	—
CITY OF BOSTON						
Schools	A	12,368,194	6,347,600	53,125,600	59,473,200	—
Fire	B	890,985	670,000	3,768,000	4,438,000	—
All Others	C	5,790,644	3,336,300	1,822,300	5,158,600	—
City Hall and Annex	D	376,151	3,592,300	9,665,700	13,258,000	—
City of Boston Parking Areas (Commonwealth Lease to City)	D2	740,952	4,784,800	257,800	5,042,600	—
Parks and Playgrounds	F	87,624,630	84,525,200	5,717,300	90,242,500	—
Libraries	I	295,742	2,241,900	3,119,600	5,361,500	—
Foreclosures	J	10,687,772	2,736,800	1,700,500	4,437,300	—
Housing Authority	K	22,241,933	9,297,400	91,094,400	100,391,800	—
Health	L	380,619	440,400	1,623,600	2,064,000	—
Hospitals	M	2,937,258	1,024,400	11,101,900	12,126,300	—
Institutions	N	10,129,107	1,478,900	8,465,000	9,943,900	—
Redevelopment Authority	O	6,705,847	13,253,500	5,059,300	18,312,800	—
Chapter 121A	OO	1,444,257	4,648,200	16,866,000	21,514,200	—
Police	P	297,134	830,400	2,969,000	3,799,400	—
Printing	R	18,830	94,200	265,800	360,000	—
Public Buildings	S	792,970	6,052,700	7,627,900	13,680,600	—
Public Works Department	T	7,881,175	2,255,200	8,036,900	10,292,100	—
	U	44,529	115,900	874,300	990,200	—

RECAPITULATION OF EXEMPT PROPERTY, 1964

WARD		Area	Land	Buildings	Total	Items
1	.	127,059,085	\$48,295,300	\$60,470,100	\$108,765,400	308
2	.	13,195,236	19,991,000	28,823,200	48,814,200	513
3	.	11,844,356	64,517,300	83,329,800	147,847,100	906
4	.	13,582,298	30,774,500	89,134,900	119,909,400	271
5	.	14,090,676	87,003,200	24,652,500	111,655,700	644
6	.	32,811,477	26,142,900	45,057,700	71,200,600	358
7	.	16,215,930	4,967,300	12,325,400	17,292,700	200
8	.	7,527,654	6,084,400	30,531,800	36,616,200	407
9	.	4,503,728	4,295,500	8,774,900	13,070,400	979
10	.	10,755,715	4,619,100	38,323,900	42,943,000	245
11	.	5,807,973	2,249,600	8,389,200	10,638,800	356
12	.	27,453,666	4,204,200	25,254,600	29,458,800	818
13	.	18,127,789	5,019,500	22,404,000	27,423,500	186
14	.	16,091,623	3,868,700	20,163,100	24,031,800	198
15	.	1,894,921	686,300	2,152,100	2,838,400	71
16	.	13,767,166	3,253,500	12,844,100	16,097,600	209
17	.	4,843,330	1,309,200	7,181,600	8,490,800	131
18	.	41,366,584	3,563,100	18,209,300	21,772,400	627
19	.	23,661,483	5,806,300	16,474,700	22,281,000	206
20	.	50,975,307	6,659,000	13,292,800	19,951,800	598
21	.	18,342,392	10,883,400	43,554,000	54,437,400	113
22	.	17,126,667	10,659,600	23,522,900	34,182,500	229
GRAND TOTAL		491,045,056	\$354,852,900	\$634,866,600	\$989,719,500	8,573

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1962-1964 by Class of Exemption Shown in Tabulation

CLASS	Year 1964	Year 1963	Year 1962
United States of America	\$114,914,000	\$112,108,700	\$112,109,700
Commonwealth of Massachusetts	207,610,900	208,172,800	190,280,400
City of Boston	380,887,000	371,938,100	357,019,700
Houses of Religious Worship and Religious Organizations	43,896,200	44,021,800	43,814,900
All others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	242,411,400	230,648,600	213,791,300
Totals	\$989,719,500	\$966,890,000	\$917,016,000

Those public housing parcels listed in the name of the United States of America are included in the "Aggregates of Exempt Property" in table listed "United States of America," and those assessed to "Boston Housing Authority" are listed in the table under "City of Boston."

MOTOR VEHICLE EXCISE

The motor vehicle excise was originally created by the passage of Chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law, which became Chapter 60A of the General Laws, was amended April 23, 1930, by the passage of Chapter 244 of the Acts of 1930, and further amended by Acts of 1938, Chapter 480. Two recent amendments are contained in the Acts of 1950, Chapters 666 and 731.

This excise, per Acts of 1960, Chapter 758, is levied at a fixed state rate of \$66.00 per thousand and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

**RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON FOR THE YEAR 1964**

Commitment	Date of Commitment	Number	Value	Excise
First.....	March 27, 1964	17,535	\$14,001,340	\$924,088 44
Second.....	April 15, 1964	26,778	16,257,430	1,072,990 38
Third.....	April 30, 1964	28,769	17,996,060	1,187,739 96
Fourth.....	May 15, 1964	27,997	16,361,370	1,079,849 60
Fifth.....	May 29, 1964	18,185	10,882,730	716,539 44
Sixth.....	July 10, 1964	22,819	20,597,734	1,214,999 11
Seventh.....	July 31, 1964	12,382	12,741,448	680,128 84
Eighth.....	August 24, 1964	11,239	12,444,630	679,628 05
Ninth.....	Oct. 9, 1964	13,791	14,076,984	627,482 69
Tenth.....	Dec. 18, 1964	16,617	17,882,910	525,431 45
Eleventh.....	Jan. 29, 1965	11,350	10,788,625	156,562 09
Total for 1964...		207,462	\$164,031,261	\$8,865,440 05

The State Department of Taxation instituted a new procedure in 1963 for the billing of Motor Vehicle Excise in accordance with a 1962 Act of the Massachusetts Legislature.

At a charge of fifteen cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessor's copy, and a commitment sheet and Assessor's valuation list.

MOTOR VEHICLE EXCISE TAX, 1930 TO 1964

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1930	117,166	\$1,154,835 60	\$29 12
1931	112,228	903,360 22	29 25
1932	97,122	767,368 93	29 92
1933	89,789	628,922 09	31 55
1934	90,785	606,561 91	32 14
1935	95,107	660,326 21	33 06
1936	106,819	779,183 87	33 38
1937	111,782	900,576 04	34 62
1938	108,367	882,498 89	35 15
1939	114,189	914,089 49	35 90
1940	120,792	1,013,768 21	36 40
1941	128,342	1,211,379 84	36 80
1942	99,403	934,767 22	36 46
1943	87,369	603,744 70	36 33
1944	86,949	441,618 65	35 85
1945	89,459	355,486 51	35 60
1946	108,550	576,263 10	35 40
1947	124,143	1,148,879 91	36 23
1948	132,901	1,626,886 39	38 07
1949	147,604	2,248,090 78	41 32
1950	166,351	2,875,962 79	44 16
1951	171,469	3,330,635 28	46 85
1952	169,872	3,359,024 55	48 25
1953	179,236	3,723,396 69	50 42
1954	181,171	4,083,913 95	51 86
1955	195,894	4,935,600 15	53 37
1956	193,364	5,407,426 05	54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00

TABLE OF ABATEMENTS GRANTED, 1953—1964

Levy Year	Tax Rate	Abated 1964	Value Abated	Abated 1963	Value Abated	Abated 1962	Value Abated	Abated 1961	Value Abated	Abated 1960	Value Abated
1964.....	\$99 80	\$2,438,213 60	\$24,431,000								
1963.....	96 00	1,373,098 43	14,302,800	\$3,152,827 20	\$22,375,900						
1962.....	99 80	1,173,838 33	11,761,800	1,554,526 20	15,237,550	\$1,516,857 64	\$15,199,000				
1961.....	100 60	595,702 54	5,921,300	1,047,088 22	10,397,350	2,000,082 11	19,881,500	\$1,532,571 79	\$15,234,300		
1960.....	100 70	370,084 19	3,675,100	1,015,127 07	10,079,200	1,123,001 97	11,151,900	2,215,263 78	21,998,600	\$946,845 42	\$9,402,600
1959.....	101 20	128,692 48	1,271,600	293,355 56	2,899,800	747,958 62	7,390,800	939,086 85	9,279,500	1,688,101 12	16,680,800
1958.....	93 00	60,295 00	648,300	432,766 20	4,653,400	148,660 12	1,598,500	705,645 56	7,587,600	1,176,755 41	12,653,300
1957.....	86 00	31,149 60	362,200	268,569 40	3,122,900	19,249 87	223,800	165,452 71	1,923,900	548,769 92	6,381,000
1956.....	78 70	74,221 47	943,100	110,022 60	1,398,000	3,533 63	44,900	65,921 80	837,600	163,156 61	2,073,100
1955.....	69 80	64,509 16	924,200	94,127 26	1,348,500	1,577 48	22,600	15,031 89	215,400	82,731 63	1,185,300
1954.....	69 80	62,764 16	899,200	31,444 90	450,500	587 27	8,400	6,451 14	92,400	23,195 98	332,600
1953.....	70 70	49,407 65	698,800	31,320 10	443,000	565 60	8,000	5,186 59	73,400	31,730 16	448,800

Chapter 808, Acts of 1963, created a new exemption under Chapter 59, Section 5, known as Clause 41st, becoming effective January 1, 1964, and providing for an exemption of up to \$4,000, in valuation for certain elderly persons.

LIST OF ASSESSORS—1964

ADOLPH H. BRAUNEIS, *Commissioner of Assessing*, retired October 31, 1964
 FRANCIS X. CUDDY, *Associate Commissioner*, appointed Commissioner of Assessing November 10, 1964
 EDMOND J. DONLAN, *Associate Commissioner*
 DAVID J. SALIBA, *Associate Commissioner*, appointed November 10, 1964
 JOHN P. DOHERTY, *Executive Secretary*

Board of Review

JOHN J. RILEY, JR., *Chairman*
 LOUIS LEVINE, *Member*
 HELEN M. SULLIVAN, *Member*

Deputy Assessors

GEORGE F. CRONIN
 PAUL J. OSWALD

District Directors

JAMES P. BUCKLEY
 LOUIS M. GROPMAN
 MAURICE F. JOYCE
 EMMETT J. KELLY
 BERNARD F. SHADRAWY

Supervisors of Assistant Assessors

TIMOTHY J. CALLAHAN
 GEORGE MITCHELL
 HAROLD L. VAUGHAN

Assistant Assessors

JAMES J. BYRNE	EDWARD L. HOPKINS
EDWARD J. CARROLL	FREDERICK J. McANULTY
LEONARD W. DOLAN	JOHN D. McLEOD
JOHN F. DRISCOLL	JOHN D. MOORE
WILLIAM DRISCOLL	WARREN R. MOORE
JOSEPH M. FARRELL	WILLARD F. O'BRIEN
ROBERT F. FOWLER, JR., (deceased)	MATTHEW J. PETERS
PAUL GERARDI	ANDREW F. PETITTI
ALEXANDER GILLIS	JOHN QUINCY
JOHN J. HERRITY	EDWARD WEXLER

CHARLES J. MEHEGAN, *Senior Administrative Assistant*
 HENRY P. IRELAND, *Assistant Head Administrative Clerk*
 JOHN A. SHARKEY, *Senior Appraisal Engineer*
 JOHN B. DOHERTY, *Personal Property Tax Supervisor*



ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1965

ASSESSORS' OFFICE, CITY HALL ANNEX,
BOSTON, MASS., JANUARY 1, 1966.

HON. JOHN F. COLLINS,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the year 1965:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1965, to be payable as of November 20, 1965, as follows:

Auditing Municipal Accounts Tax	\$4,936 81
Supervision of Retirement System	24,011 19
Metropolitan Parks	2,273,052 91
Metropolitan Sewerage	1,683,215 91
Boston Metropolitan District Expenses	7,565 06
Metropolitan Transit Authority — Operating Deficit	7,965,892 88
Metropolitan Air Pollution Control	17,642 12
Shellfish Purification Plants	11,066 60
Metropolitan District Commission — Charles River Water	950 00
Metropolitan Area Planning	30,956 20
Motor Vehicle Excise Tax Bills	32,694 75
	<hr/>
	\$12,051,984 43
*Metropolitan Water	5,364,088 56
	<hr/>
Total	\$17,416,072 99

*Not included in determining tax rate. Estimated income of Water Division of City of Boston was sufficient to meet this expenditure.

POLL TAX ASSESSMENT

Poll taxes were abolished by Act of 1963, Chapter 160.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1965, determined by the Commissioner of Assessing, September 3, 1965, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$452,534,300	
Value of buildings	899,649,600	
Total value of real estate		\$1,352,183,900
Total value of personal estate		137,816,100
Total valuation		\$1,490,000,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		221,400
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		10,400
The total taxable valuation of the city upon which taxes were assessed for the financial year 1965, when all assessments were made, was		<u>\$1,490,231,800</u>

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS*

In accordance with the requirements of Section 4 of Chapter 5 of the Revised Ordinances of 1914 and General Laws, Chapter 44, Section 10, a statement is herewith included of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

YEAR	Valuations	Abatements
1963	\$1,608,320,500	\$54,734,300
1964	1,598,457,300	66,927,000
1965	1,626,087,900	50,428,800
	\$4,832,865,700	\$172,090,100
Less Abatements	172,090,100	
	3)\$4,660,775,600	
Three-year Average	\$1,553,591,900	

* Includes valuation of motor vehicles as provided by Chapter 379, Acts of 1928, Section 2 (Chapter 60A), and as amended by Chapter 244, Section 3, Acts of 1930. The average valuation for schools (excluding motor vehicles) was \$1,419,262,700.

EXEMPT VALUATIONS, 1965

CLASS	AMOUNT
<i>United States of America</i>	\$110,488,000
<i>Commonwealth of Massachusetts</i>	215,919,100
<i>Houses of Religious Worship and Religious Organizations</i>	44,795,800
<i>City of Boston</i>	426,877,900
<i>All Others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed).</i>	256,114,200
<i>Total</i>	<u>\$1,054,195,000</u>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO
THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 11.15 percent, or \$115.00 per \$1,000; of this rate \$88.60 was for the general rate, and \$26.40 was for schools.

Real and personal property taxes	\$171,350,000 00
Real and personal property taxes, supplementary	26,657 00
Total property taxes	<u>\$171,376,657 00</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of Chapter 12, Section 12, of Revised Laws, amended Chapter 161, Acts of 1903, the sum of \$25,793.59 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the year 1963 also there was assessed to the Town of Brookline the additional sum of \$2,944.00, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1947-1965

YEAR	Real Estate	Personal Estate	Total Valuation
1947	\$1,410,039,100	\$148,571,800	\$1,558,610,900
1948	1,441,620,300	140,373,700	1,581,994,000
1949	1,459,118,000	142,313,500	1,601,431,500
1950	1,429,900,000	137,600,000	1,567,500,000
1951	1,433,186,800	137,573,200	1,570,760,000
1952	1,433,681,500	139,834,500	1,573,516,000
1953	1,428,187,400	137,478,600	1,565,666,000
1954	1,432,261,500	134,414,500	1,566,676,000
1955	1,409,337,900	132,162,100	1,541,500,000
1956	1,386,643,600	131,164,400	1,517,808,000
1957	1,363,457,100	128,312,900	1,491,770,000
1958	1,347,308,400	128,299,600	1,475,608,000
1959	1,334,941,600	127,627,400	1,462,569,000
1960	1,336,732,600	128,792,500	1,465,525,100
1961	1,337,591,900	130,740,800	1,468,332,700
1962	1,323,157,600	133,153,800	1,456,311,400
1963	1,309,853,500	135,146,500	1,455,000,000
1964	1,324,321,400	135,678,600	1,460,000,000
1965	1,352,183,900	137,816,100	1,490,000,000

ASSESSING DEPARTMENT

WARD	Real Estate	Personal Estate		Real and Personal	Description of Wards by Districts
1.....	Gain \$1,212,800	Loss	\$8,000	Gain \$1,204,800	Ward 1. East Boston.
2.....	Loss 765,300	Gain	98,600	Loss 666,700	Ward 2. Charlestown.
3.....	Gain 4,056,200	Gain	1,086,200	Gain 5,142,400	Ward 3. Boston Proper.
4.....	Gain 1,667,000	Gain	778,400	Gain 2,445,400	Ward 4. Back Bay, South.
5.....	Gain 4,210,500	Loss	83,700	Gain 4,126,800	Ward 5. Back Bay.
6.....	Gain 8,044,500	Loss	50,800	Gain 7,993,700	Ward 6. South Boston, North.
7.....	Gain 400,700	Gain	560,000	Gain 960,700	Ward 7. South Boston, South.
8.....	Gain 184,400	Loss	12,600	Gain 171,800	Ward 8. Roxbury, East and South.
9.....	Loss 484,100	Loss	43,400	Loss 527,500	Ward 9. Roxbury, Central.
10.....	Gain 1,200,100	Loss	8,100	Gain 1,192,000	Ward 10. Roxbury, West.
11.....	Loss 262,900	Loss	34,900	Loss 297,800	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	Loss 1,106,500	Loss	27,700	Loss 1,134,200	Ward 12. Roxbury, East.
13.....	Gain 474,700	Loss	13,600	Gain 461,100	Ward 13. Dorchester and Savin Hill.
14.....	Gain 77,200	Loss	34,100	Gain 43,100	Ward 14. Dorchester, West.
15.....	Gain 184,600	Loss	8,400	Gain 176,200	Ward 15. Dorchester, North Central.
16.....	Gain 265,100	Gain	1,700	Gain 266,800	Ward 16. Dorchester, South.
17.....	Loss 213,700	Loss	27,100	Loss 240,800	Ward 17. Dorchester, Center.
18.....	Gain 3 181,900	Gain	47,200	Gain 3,229,100	Ward 18. Hyde Park and Mattapan.
19.....	Gain 438,300	Loss	8,200	Gain 430,100	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 2,942,600	Loss	42,300	Gain 2,900,300	Ward 20. West Roxbury, Roslindale.
21.....	Gain 1,159,800	Loss	34,800	Gain 1,125,000	Ward 21. Brighton, South.
22.....	Gain 994,600	Gain	3,100	Gain 997,700	Ward 22. Brighton, North.
Net R. E. Gain	\$27,862,500	Net Gain	\$2,137,500	Net Gain	
Net P. E. Gain	2,137,500	Net Gain	1965 1964		
Net Total Gain	\$30,000,000	Net Total Gain		\$30,000,000	

VALUATION, JANUARY 1, 1964

WARD	REAL ESTATE	PERSONAL ESTATE	TOTAL
1	\$40,322,200	\$1,828,700	\$42,150,900
2	36,174,000	317,700	36,491,700
3	314,868,800	97,210,500	412,079,300
4	81,625,200	465,500	82,090,700
5	171,847,100	27,459,600	199,306,700
6	69,395,800	608,500	70,004,300
7	28,348,700	356,200	28,704,900
8	26,085,700	580,900	26,666,600
9	20,577,000	552,000	21,129,000
10	17,002,900	182,600	17,185,500
11	24,327,700	367,500	24,695,200
12	24,724,200	199,600	24,923,800
13	26,966,800	377,400	27,344,200
14	41,460,400	473,800	41,934,200
15	21,447,700	221,000	21,668,700
16	37,658,300	504,400	38,162,700
17	35,192,200	338,000	35,530,200
18	70,940,700	1,610,600	72,551,300
19	34,902,200	323,900	35,226,100
20	68,231,500	602,600	68,834,100
21	78,713,400	479,900	79,193,300
22	53,508,900	617,700	54,126,600
Totals	\$1,324,321,400	\$135,678,600	\$1,460,000,000

VALUATION, JANUARY 1, 1965

WARD	REAL ESTATE	PERSONAL ESTATE	TOTAL
1	\$41,535,000	\$1,820,700	\$43,355,700
2	35,408,700	416,300	35,825,000
3	318,925,000	98,296,700	417,221,700
4	83,292,200	1,243,900	84,536,100
5	176,057,600	27,375,900	203,433,500
6	77,440,300	557,700	77,998,000
7	28,749,400	916,200	29,665,600
8	26,270,100	568,300	26,838,400
9	20,092,900	508,600	20,601,500
10	18,203,000	174,500	18,377,500
11	24,064,800	332,600	24,397,400
12	23,617,700	171,900	23,789,600
13	27,441,500	363,800	27,805,300
14	41,537,600	439,700	41,977,300
15	21,632,300	212,600	21,844,900
16	37,923,400	506,100	38,429,500
17	34,978,500	310,900	35,289,400
18	74,122,600	1,657,800	75,780,400
19	35,340,500	315,700	35,656,200
20	71,174,100	560,300	71,734,400
21	79,873,200	445,100	80,318,300
22	54,503,500	620,800	55,124,300
Totals	\$1,352,183,900	\$137,816,100	\$1,490,000,000

RECAPITULATION OF GAIN AND LOSS
Real and Personal Estate

Real and Personal, 1965	.	.	.	.	.	.	.	\$1,490,000,000
Real and Personal, 1964	.	.	.	.	.	.	.	1,460,000,000
Net Gain	.	.	.	.	.	.	.	<u>\$30,000,000</u>
Real Estate, 1965	.	.	.	.	.	.	.	\$1,352,183,900
Real Estate, 1964	.	.	.	.	.	.	.	1,324,321,400
Net Gain	.	.	.	.	.	.	.	<u>\$27,862,500</u>
Personal Estate, 1965	.	.	.	.	.	.	.	\$137,816,100
Personal Estate, 1964	.	.	.	.	.	.	.	135,678,600
Net Gain	.	.	.	.	.	.	.	<u>\$2,137,500</u>
Gain, Real Estate	.	.	.	.	.	.	.	\$27,862,500
Gain, Personal Estate	.	.	.	.	.	.	.	2,137,500
Net Gain, Real and Personal Estate	.	.	.	.	.	.	.	<u>\$30,000,000</u>

1965 DIVISION OF TAX RATE

	1964	1965
GENERAL TAX RATE	\$75 92	\$88 60
SCHOOL TAX RATE	23 88	26 40
TOTAL TAX RATE	<u>\$99 80</u>	<u>\$115 00</u>

TAX RATE COMPUTATION 1964-1965

APPROPRIATIONS	1964	1965	INCREASE	DECREASE
County Budget.....	\$117,623,625 00	\$133,860,771 00	\$16,237,146 00	
County Budget.....	9,440,099 00	9,806,697 00	366,598 00	
School Budget.....	44,434,977 00	46,931,435 00	2,496,458 00	
Debt and Interest.....	11,868,567 24	12,400,073 96	531,506 72	
Millage Assessments.....	2,381,851 20	2,336,413 54	—	\$45,437 66
Real Estate Assessments.....	12,277,657 44	8,348,157 34	—	3,929,500 10
Other Assessments.....	123,696 54	161,944 51	38,247 97	
Contributions and Annuities:				
Contributory.....	7,562,992 91	9,001,372 20	1,438,379 29	
Non-Contributory.....	5,961,500 00	5,963,100 00	1,600 00	
Overlay:				
Deficit.....	849,769 34	471,484 03	—	378,285 31
Current.....	6,938,507 17	8,159,535 94	1,221,028 77	
Water Underestimate.....	611,066 92	395,408 13	—	215,658 79
Sanatorium Underestimate.....	476,538 64	—	—	476,538 64
Parking Meter Underestimate.....	245,635 61	—	—	245,635 61
Total.....	\$220,796,484 01	\$237,836,392 65	\$17,039,908 64	
REVENUES				
DEPARTMENTAL:				
County.....	\$33,681,992 75	\$35,412,622 66	\$1,730,629 91	
County.....	2,506,129 76	2,425,290 73	—	\$80,839 03
Schools.....	1,789,948 51	2,040,236 55	250,288 04	
FROM STATE:				
Income Tax.....	8,976,299 82	5,088,001 45	—	3,888,298 37
Corporation Tax.....	12,401,909 70	7,306,940 49	—	5,094,969 21
State-owned Lands.....	330,263 29	351,164 60	20,901 31	
Seals Tax.....	769,713 72	865,080 70	95,366 98	
Miscellaneous.....	500,000 00	481,500 00	—	18,500 00
1963-65 Excess (Acts of '63—				
Ch. 660 s. 3).....	—	4,863,941 65	4,863,941 65	
Power Overestimates.....	39,067 69	—	—	39,067 69
Motor Vehicles Excise Tax.....	7,943,158 77	7,651,613 82	—	291,544 95
Fire Cash.....	6,150,000 00	—	—	6,150,000 00
Taxes:				
Real Estate Personal Property...	145,708,000 00	171,350,000 00	25,642,000 00	
Total.....	\$220,796,484 01	\$237,836,392 65	\$17,039,908 64	

	1964	1965
Total Appropriations (excluding Overlay).....	\$213,857,976 84	\$229,676,856 71
Estimated Revenues.....	75,088,484 01	66,486,392 65
Net Requirements (before Overlay).....	\$138,769,492 83	\$163,190,464 06
Overlay.....	6,938,507 17	8,159,535 94
	\$145,708,000 00	\$171,350,000 00
Variations:*		
Real Estate.....	\$1,324,321 40	\$1,352,183 90
Personal Property.....	135,678 60	137,816 10
	\$1,460,000 00	\$1,490,000 00
Tax Rate.....	\$99 80	\$115 00

* Thousands

**LAND, BUILDING VALUATIONS AND TAX RATES
CITY OF BOSTON
1929 — 1965**

Year	Total Value Tax-Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1965.....	\$1,054,195,000	\$115 00	\$452,534,300	\$899,649,600	\$1,352,183,900
1964.....	989,719,500	99 80	450,954,500	873,366,900	1,324,321,400
1963.....	966,890,000	96 00	449,427,300	860,426,300	1,309,853,500
1962.....	917,016,000	99 80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100 60	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100 70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101 20	484,904,600	850,037,000	1,334,941,600
1958.....	838,978,600	93 00	492,781,400	854,527,000	1,347,308,400
1957.....	832,034,200	86 00	513,799,600	849,657,500	1,363,457,100
1956.....	808,328,500	78 70	528,735,600	857,908,000	1,386,643,600
1955.....	797,802,800	69 80	539,281,400	870,056,500	1,409,337,900
1954.....	764,352,300	69 80	552,721,300	879,540,200	1,432,261,500
1953.....	708,592,800	70 70	553,576,400	874,611,000	1,428,187,400
1952.....	679,438,200	66 80	561,967,200	871,714,300	1,433,681,500
1951.....	653,933,800	62 80	567,459,600	865,727,200	1,433,186,800
1950.....	603,701,600	63 00	571,559,100	858,340,900	1,429,900,000
1949.....	559,609,400	56 80	587,733,300	871,384,700	1,459,118,000
1948.....	540,688,000	53 40	589,527,000	852,093,300	1,441,620,300
1947.....	530,418,400	46 50	588,353,400	821,685,700	1,410,039,100
1946.....	527,287,400	42 00	585,397,500	803,777,700	1,389,175,200
1945.....	527,200,600	42 50	585,772,400	746,096,000	1,331,868,400
1944.....	526,376,000	39 90	584,033,400	730,685,400	1,314,718,800
1943.....	525,588,700	41 00	598,210,600	726,529,400	1,324,740,000
1942.....	505,715,800	41 00	611,085,900	728,671,000	1,339,756,900
1941.....	499,181,300	39 60	622,946,100	718,191,400	1,314,137,500
1940.....	483,793,200	40 60	643,082,900	719,048,600	1,362,131,500
1939.....	482,281,000	39 90	695,919,500	706,242,200	1,402,161,700
1938.....	472,285,800	41 30	709,842,800	727,747,100	1,437,589,900
1937.....	468,872,100	38 70	728,161,900	742,243,200	1,470,405,100
1936.....	465,641,000	38 00	741,813,700	748,373,100	1,490,186,800
1935.....	465,724,500	37 00	759,123,900	758,262,800	1,517,386,700
1934.....	468,763,000	37 10	774,742,800	779,928,400	1,554,671,200
1933.....	469,838,800	32 80	803,035,900	848,936,900	1,651,972,800
1932.....	459,848,400	35 50	862,511,300	891,313,000	1,753,824,300
1931.....	450,873,300	31 50	882,010,500	932,777,800	1,814,788,300
1930.....	437,346,500	30 80	889,598,200	937,862,400	1,827,460,600
1929.....	420,921,900	28 00	887,040,400	919,275,800	1,806,316,200

VALUATION OF TAXABLE LAND AND BUILDINGS,
BY WARDS, 1965

WARD	Value Land	Value Buildings	Total Value
1.	\$12,678,100	\$28,856,900	\$41,535,000
2.	13,046,000	22,362,700	35,408,700
3.	154,705,300	164,219,700	318,925,000
4.	26,057,100	57,235,100	83,292,200
5.	60,928,800	115,128,800	176,057,600
6.	28,423,300	49,017,000	77,440,300
7.	8,907,600	19,841,800	28,749,400
8.	9,758,100	16,512,000	26,270,100
9.	10,336,000	9,756,900	20,092,900
10.	5,066,700	13,136,300	18,203,000
11.	6,366,300	17,698,500	24,064,800
12.	6,503,800	17,113,900	23,617,700
13.	6,917,000	20,524,500	27,441,500
14.	9,548,600	31,989,000	41,537,600
15.	4,861,500	16,770,800	21,632,300
16.	8,904,400	29,019,000	37,923,400
17.	8,750,100	26,228,400	34,978,500
18.	14,566,400	59,569,000	74,135,400
19.	9,066,600	26,261,100	35,327,700
20.	14,250,600	56,923,500	71,174,100
21.	20,488,000	59,385,200	79,873,200
22.	12,404,000	42,099,500	54,503,500
Totals.	\$452,534,300	\$899,649,600	\$1,352,183,900

AVERAGE VALUATIONS USED, FINANCIAL YEARS
1917-18 TO 1965

Financial Year											Basis, Three Years
1917-18	.	.	.	.	.	.	.	.	.	.	\$1,568,290,365 69
1918-19	.	.	.	.	.	.	.	.	.	.	1,541,597,610 68
1919-20	.	.	.	.	.	.	.	.	.	.	1,518,938,942 75
1920-21	.	.	.	.	.	.	.	.	.	.	1,490,343,142 57
1921-22	.	.	.	.	.	.	.	.	.	.	1,526,365,954 67
1922-23	.	.	.	.	.	.	.	.	.	.	1,557,388,410 46
1923-24	.	.	.	.	.	.	.	.	.	.	1,606,575,806 95
1924-25	.	.	.	.	.	.	.	.	.	.	1,651,200,431 88
1925-26	.	.	.	.	.	.	.	.	.	.	1,720,250,701 60
1926	.	.	.	.	.	.	.	.	.	.	1,780,945,466 16
1927	.	.	.	.	.	.	.	.	.	.	1,841,057,566 16
1928	.	.	.	.	.	.	.	.	.	.	1,882,009,566 67
1929	.	.	.	.	.	.	.	.	.	.	1,909,255,300 00
1930	.	.	.	.	.	.	.	.	.	.	1,948,731,046 00
1931	.	.	.	.	.	.	.	.	.	.	1,973,091,133 33
1932	.	.	.	.	.	.	.	.	.	.	1,984,506,400 03
1933	.	.	.	.	.	.	.	.	.	.	1,945,584,733 00
1934	.	.	.	.	.	.	.	.	.	.	1,843,744,900 00
1935	.	.	.	.	.	.	.	.	.	.	1,744,959,500 00
1936	.	.	.	.	.	.	.	.	.	.	1,675,264,600 30
1937	.	.	.	.	.	.	.	.	.	.	1,631,106,175 00
1938	.	.	.	.	.	.	.	.	.	.	1,598,902,763 00
1939	.	.	.	.	.	.	.	.	.	.	1,570,885,561 00
1940	.	.	.	.	.	.	.	.	.	.	1,543,610,935 00
1941	.	.	.	.	.	.	.	.	.	.	1,514,947,672 33
1942	.	.	.	.	.	.	.	.	.	.	1,481,586,003 00
1943	.	.	.	.	.	.	.	.	.	.	1,460,074,903 00
1944	.	.	.	.	.	.	.	.	.	.	1,438,927,624 00
1945	.	.	.	.	.	.	.	.	.	.	1,428,381,963 00
1946	.	.	.	.	.	.	.	.	.	.	1,436,571,039 00
1947	.	.	.	.	.	.	.	.	.	.	1,459,013,321 00
1948	.	.	.	.	.	.	.	.	.	.	1,471,948,589 00
1949	.	.	.	.	.	.	.	.	.	.	1,500,576,133 00
1950	.	.	.	.	.	.	.	.	.	.	1,538,774,760 00
1951	.	.	.	.	.	.	.	.	.	.	1,578,935,227 00
1952	.	.	.	.	.	.	.	.	.	.	1,583,733,737 00
1953	.	.	.	.	.	.	.	.	.	.	1,580,293,053 00
1954	.	.	.	.	.	.	.	.	.	.	1,569,133,815 00
1955	.	.	.	.	.	.	.	.	.	.	1,589,835,787 00
1956	.	.	.	.	.	.	.	.	.	.	1,566,764,348 00
1957	.	.	.	.	.	.	.	.	.	.	1,538,650,276 00
1958	.	.	.	.	.	.	.	.	.	.	1,520,692,409 00
1959	.	.	.	.	.	.	.	.	.	.	1,504,639,094 00
1960	.	.	.	.	.	.	.	.	.	.	1,507,363,894 00
1961	.	.	.	.	.	.	.	.	.	.	1,529,703,369 00
1962	.	.	.	.	.	.	.	.	.	.	1,538,338,536 00
1963	.	.	.	.	.	.	.	.	.	.	1,560,357,995 00
1964	.	.	.	.	.	.	.	.	.	.	1,552,423,300 00
1965	.	.	.	.	.	.	.	.	.	.	1,553,591,900 00

NOTE.—Commencing 1926 the financial year begins on January 1.

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000		Total
				School Rate		
				General Rate		
1950 .	\$90,083,700 00	\$8,668,800 00	\$98,752,500 00	\$47 19	\$15 81	\$63 00
1951 .	90,004,131 04	8,639,596 96	98,643,728 00	45 97	16 83	62 80
1952 .	95,769,924 20	9,340,944 60	105,110,868 80	53 71	13 09	66 80
1953 .	100,972,849 18	9,719,737 02	110,692,586 20	58 20	12 50	70 70
1954 .	99,971,852 70	9,382,132 10	109,353,984 80	57 40	12 40	69 80
1955 .	98,371,785 42	9,224,914 58	107,596,700 00	54 71	15 09	69 80
1956 .	109,128,851 32	10,322,638 28	119,451,489 60	61 43	17 27	78 70
1957 .	117,257,310 60	11,034,909 40	128,292,220 00	66 37	19 63	86 00
1958 .	125,299,681 20	11,931,862 80	137,231,544 00	72 60	20 40	93 00
1959 .	135,096,089 92	12,915,892 88	148,011,982 80	81 70	19 50	101 20
1960 .	134,608,972 82	12,969,404 75	147,578,377 57	81 00	19 70	100 70
1961 .	134,527,752 40	13,143,681 74	147,671,434 14	80 25	20 35	100 60
1962 .	132,013,164 56	13,283,649 46	145,296,814 02	78 00	21 80	99 80
1963 .	125,745,936 00	12,974,064 00	138,720,000 00	72 59	23 41	96 00
1964 .	132,167,275 72	13,540,724 28	145,708,000 00	75 92	23 88	99 80
1965 .	155,501,148 50	15,848,851 50	171,350,000 00	88 60	26 40	115 00

NUMBER OF PROPERTY ITEMS ASSESSED IN 1965

WARD	Real Estate	Personal Estate	Water	Sewer Use	Better- ments
1.....	6,405	475	733	1,201	184
2.....	3,217	258	602	778	2
3.....	3,744	4,691	761	848	0
4.....	2,289	419	720	689	0
5.....	3,533	1,848	858	898	0
6.....	4,120	389	807	984	15
7.....	3,740	241	677	830	59
8.....	2,547	275	715	817	23
9.....	2,668	391	1,111	1,262	9
10.....	2,205	141	524	576	7
11.....	3,349	193	890	1,004	65
12.....	2,516	188	1,355	1,638	19
13.....	3,215	307	785	913	59
14.....	5,038	414	1,386	1,545	4
15.....	3,155	145	621	800	31
16.....	5,277	524	742	922	196
17.....	4,988	354	835	1,040	105
18.....	13,529	455	1,646	2,057	1,596
19.....	5,125	282	775	903	181
20.....	12,093	503	1,223	1,489	879
21.....	2,644	447	760	655	16
22.....	5,256	387	862	930	135
Totals.....	100,653	13,327	19,388	22,779	3,585

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under Chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$115,637 93
Assessment under Chapter 450, Acts of 1889, as amended by Chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	25,199 29
Assessment under Chapter 437, Acts of 1893, as amended by Chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	17,222 07
Total	<u>\$158,059 29</u>
Assessment under Chapter 248, Acts of 1935 (General Laws, Chapter 40, Sections 42A to 42D), of 1943 Water Liens, added to taxes	1,808,738 13
Assessments under Chapter 311, Acts of 1961, authorizing the City of Boston "To Establish Annual Sewer Charge for the Use of Its Sewers"—General Laws, Chapter 80, Section 13, added to taxes	716,993 16
Grand Total	<u><u>\$2,683,790 58</u></u>

RECAPITULATION OF EXEMPT PROPERTY, 1965

	Clause	Area	Land	Buildings	Total	ABC Returns
United States of America	1	28,771,714	\$39,147,300	\$71,340,700	\$110,488,000	—
Commonwealth of Massachusetts	2	205,774,009	107,557,400	108,361,700	215,919,100	—
Literary	31	32,253,871	23,365,800	100,983,000	124,348,800	\$31,817,940 69
Benevolent	32	11,290,183	8,113,200	67,323,700	75,436,900	15,719,150 38
Charitable	33	8,952,354	5,351,300	36,558,500	41,909,800	8,050,411 70
Scientific	34	665,107	1,012,700	1,716,100	2,728,800	2,372,731 20
Temperance Societies, Inc.	35	1,450	2,200	3,800	6,000	4,200 00
Incorporated Organization of United States Veterans	5	413,766	230,000	461,500	691,500	87,779 51
Fraternal Societies	7	—	—	—	—	10,000 00
Religious Organizations	10	3,496	10,000	30,000	40,000	135,575 00
Houses of Religious Worship	11	15,836,900	12,598,800	32,157,000	44,755,800	529,760 61
Cemeteries	12	24,023,427	4,367,300	600,600	4,967,900	28,014 59
Special Clauses 16, 17, 18, 19, 20, 21	16-21	7,073,898	1,774,300	1,558,600	3,332,900	377,571 90
G. L., Chap. 160, Sec. 87, Railroads	22	334,822	45,200	—	45,200	—
Medical Service	23	19,947	398,900	2,101,100	2,500,000	1,350,387 97
Chap. 95, Acts 1960, K of C Clause 24	24	159,750	43,400	103,000	146,400	—
CITY OF BOSTON						
Schools	A	12,302,641	6,206,000	53,057,800	59,263,800	—
Fire	B	890,985	724,400	3,787,000	4,511,400	—
All Others	C	5,779,422	3,160,900	11,708,800	14,869,700	—
City Hall and Annex	D	376,151	3,592,300	9,665,700	13,258,000	—
City of Boston Parking Areas (Commonwealth Lease to City)	D2	740,952	4,784,800	257,800	5,042,600	—
City of Boston Parks and Playgrounds	F	86,735,333	84,478,300	5,843,600	90,321,900	—
Libraries	I	295,742	2,241,900	3,119,600	5,361,500	—
Foreclosures	J	10,850,739	3,005,400	1,974,600	4,980,000	—
Boston Housing Authority	K	22,450,021	9,352,700	93,004,500	102,357,200	—
Health	L	353,712	290,000	1,454,000	1,744,000	—
Hospitals	M	2,937,258	1,024,400	11,101,900	12,126,300	—
Institutions	N	10,129,107	1,478,900	8,465,000	9,943,900	—
Redevelopment Authority	O	7,090,629	14,083,800	6,115,500	20,199,300	—
Chapter 121A	OO	1,700,343	4,842,900	48,941,700	53,784,600	—
Police	P	296,234	826,800	2,963,600	3,790,400	—
Printing	R	18,830	94,200	265,800	360,000	—
Public Buildings and Off Street Parking	S	834,554	6,190,700	8,127,900	14,318,600	—
Public Works Department	T	7,824,256	2,117,800	7,536,900	9,654,700	—
Welfare	U	44,313	115,700	874,300	990,000	—

RECAPITULATION OF EXEMPT PROPERTY, 1965

WARD		Area	Land	Buildings	Total	Items
1	.	123,652,485	\$45,460,500	\$60,092,800	\$105,553,300	321
2	.	13,226,896	20,021,200	28,849,500	48,870,700	520
3	.	11,395,510	64,982,500	90,391,400	155,373,900	896
4	.	13,792,468	30,748,700	143,335,400	174,084,100	268
5	.	14,052,213	87,108,800	23,979,900	111,088,700	639
6	.	28,716,001	26,122,400	45,180,100	71,302,500	260
7	.	16,280,170	4,981,200	12,570,800	17,552,000	193
8	.	7,599,429	6,120,600	30,353,900	36,474,500	460
9	.	4,743,951	4,462,200	8,945,700	13,407,900	1,075
10	.	10,275,623	4,233,800	38,775,800	43,009,600	234
11	.	6,290,137	2,452,400	9,203,800	11,656,200	503
12	.	27,806,890	4,470,800	25,201,000	29,671,800	780
13	.	18,112,917	5,023,400	22,415,900	27,439,300	190
14	.	16,134,033	3,919,000	22,131,500	26,050,500	184
15	.	1,904,112	688,300	2,151,800	2,840,100	73
16	.	13,321,514	3,280,000	13,306,300	16,586,300	213
17	.	7,944,663	1,309,400	7,200,100	8,509,500	130
18	.	51,241,616	3,578,000	18,576,000	22,154,000	598
19	.	23,464,220	5,827,500	16,626,600	22,454,100	206
20	.	51,405,161	6,679,500	13,350,200	20,029,700	592
21	.	18,343,163	10,912,800	45,091,900	56,004,700	114
22	.	27,522,744	10,246,700	23,834,900	34,081,600	256
GRAND TOTAL		507,225,916	\$352,629,700	\$701,565,300	\$1,054,195,000	8,705

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1963-1965 by Class of Exemption Shown in Tabulation

CLASS	Year 1965	Year 1964	Year 1963
United States of America	\$110,488,000	\$114,914,000	\$112,108,700
Commonwealth of Massachusetts	215,919,100	207,610,900	208,172,800
City of Boston	426,877,900	380,887,000	371,938,100
Houses of Religious Worship and Religious Organizations	44,795,800	43,896,200	44,021,800
All others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	256,114,200	242,411,400	230,648,600
Totals	\$1,054,195,000	\$989,719,500	\$966,890,000

Those public housing parcels listed in the name of the United States of America are included in the "Aggregates of Exempt Property" in table listed "United States of America," and those assessed to "Boston Housing Authority" are listed in the table under "City of Boston."

MOTOR VEHICLE EXCISE

The motor vehicle excise was originally created by the passage of Chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law, which became Chapter 60A of the General Laws, was amended April 23, 1930, by the passage of Chapter 244 of the Acts of 1930, and further amended by Acts of 1938, Chapter 480. Two recent amendments are contained in the Acts of 1950, Chapters 666 and 731.

This excise, per Acts of 1960, Chapter 758, is levied at a fixed state rate of \$66.00 per thousand and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

**RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON FOR THE YEAR 1965**

Commitment	Date of Commitment	Number	Value	Excise
First.....	Feb. 15, 1965	23,841	\$16,901,180	\$1,115,440 22
Second.....	March 31, 1965	40,021	26,003,280	1,716,073 48
Third.....	May 25, 1965	26,912	16,761,140	1,106,171 24
Fourth.....	June 4, 1965	29,330	20,346,165	1,342,856 39
Fifth.....	July 22, 1965	13,138	13,077,915	854,671 32
Sixth.....	August 23, 1965	20,662	22,778,545	1,245,115 70
Seventh.....	Sept. 14, 1965	15,798	14,939,300	669,723 91
Eighth.....	Nov. 5, 1965	11,530	16,274,611	749,019 24
Ninth.....	Jan. 12, 1966	12,097	13,487,175	386,396 64
Tenth.....	Jan. 28, 1966	9,211	9,527,750	156,929 65
Eleventh.....	March 22, 1966	5,264	7,674,489	110,734 47
Total for 1965.....	.....	207,804	\$177,771,550	\$9,453,132 26

The State Department of Taxation instituted a new procedure in 1963 for the billing of Motor Vehicle Excise in accordance with a 1962 Act of the Massachusetts Legislature.

At a charge of fifteen cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessor's copy, and a commitment sheet and Assessor's valuation list.

MOTOR VEHICLE EXCISE TAX, 1930 TO 1965

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1930	117,166	\$1,154,835 60	\$29 12
1931	112,228	903,360 22	29 25
1932	97,122	767,368 93	29 92
1933	89,789	628,922 09	31 55
1934	90,785	606,561 91	32 14
1935	95,107	660,326 21	33 06
1936	106,819	779,183 87	33 38
1937	111,782	900,576 04	34 62
1938	108,367	882,498 89	35 15
1939	114,189	914,089 49	35 90
1940	120,792	1,013,768 21	36 40
1941	128,342	1,211,379 84	36 80
1942	99,403	934,767 22	36 46
1943	87,369	603,744 70	36 33
1944	86,949	441,618 65	35 85
1945	89,459	355,486 51	35 60
1946	108,550	576,263 10	35 40
1947	124,143	1,148,879 91	36 23
1948	132,901	1,626,886 39	38 07
1949	147,604	2,248,090 78	41 32
1950	166,351	2,875,962 79	44 16
1951	171,469	3,330,635 28	46 85
1952	169,872	3,359,024 55	48 25
1953	179,236	3,723,396 69	50 42
1954	181,171	4,083,913 95	51 86
1955	195,894	4,935,600 15	53 37
1956	193,364	5,407,426 05	54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00
1965	207,804	9,453,132 26	66 00

TABLE OF ABATEMENTS GRANTED, 1954 — 1965

Levy Year	Tax Rate	Abated 1965	Value Abated	Abated 1964	Value Abated	Abated 1963	Value Abated	Abated 1962	Value Abated	Abated 1961	Value Abated
1965.....	\$115 00	\$4,929,534 27	\$42,865,500								
1964.....	99 80	3,184,616 75	31,910,000	\$2,438,213 60	\$524,431,000						
1963.....	96 00	1,173,417 53	12,223,100	1,373,098 43	14,302,800	\$3,152,827 20	\$22,375,900				
1962.....	99 80	809,883 82	8,115,000	1,173,838 33	11,761,800	1,554,526 20	15,237,550	\$1,516,857 64	\$15,199,000		
1961.....	100 60	345,227 04	3,431,600	595,702 54	5,921,300	1,047,088 22	10,397,350	2,000,082 11	19,881,500	\$1,532,571 79	\$15,234,300
1960.....	100 70	335,087 62	3,327,600	370,084 19	3,675,100	1,015,127 07	10,079,200	1,123,001 97	11,151,900	2,215,263 78	21,998,600
1959.....	101 20	481,578 55	4,758,700	128,692 48	1,271,600	293,355 56	2,899,800	747,958 62	7,390,800	939,086 85	9,279,500
1958.....	93 00	23,922 99	257,300	60,295 00	648,300	432,766 20	4,653,400	148,660 12	1,598,500	705,645 56	7,587,600
1957.....	86 00	2,563 58	29,700	31,149 60	362,200	268,569 40	3,122,900	19,249 87	223,800	165,452 71	1,923,900
1956.....	78 70	1,385 40	17,600	74,221 47	943,100	110,022 60	1,398,000	3,533 63	44,900	65,921 80	837,600
1955.....	69 80	307 96	4,400	64,509 16	924,200	94,127 26	1,348,500	1,577 48	22,600	15,031 89	215,400
1954.....	69 80	347 77	5,000	62,764 16	899,200	31,444 90	450,500	587 27	8,400	6,451 14	92,400

Chapter 808, Acts of 1963, created a new exemption under Chapter 59, Section 5, known as Clause 41st, becoming effective January 1, 1964, and providing for an exemption of up to \$4,000, in valuation for certain elderly persons.

LIST OF ASSESSORS—1965

FRANCIS X. CUDDY, *Commissioner of Assessing*EDMOND J. DONLAN, *Associate Commissioner*DAVID J. SALIBA, *Associate Commissioner*JOHN P. DOHERTY, *Executive Secretary**Board of Review*PAUL J. OSWALD, *Chairman*LOUIS LEVINE, *Member*HELEN M. SULLIVAN, *Member**Deputy Assessors*

GEORGE F. CRONIN

District Directors

JAMES P. BUCKLEY

LOUIS M. GROPMAN

MAURICE F. JOYCE

EMMETT J. KELLY

JOHN J. RILEY

BERNARD F. SHADRAWY

Supervisors of Assistant Assessors

TIMOTHY J. CALLAHAN

GEORGE MITCHELL

HAROLD L. VAUGHAN

Assistant Assessors

ANTHONY BRODERICK

JAMES J. BYRNE

EDWARD J. CARROLL

LEONARD W. DOLAN

JOHN F. DRISCOLL

JOSEPH M. FARRELL

PAUL GERARDI

ALEXANDER GILLIS

JOHN J. HERRITY

EDWARD L. HOPKINS

FREDERICK J. McANULTY

JOHN D. McLEOD

CHARLES J. MEHEGAN

Appointed, 10-22-65

JOHN D. MOORE

WARREN R. MOORE

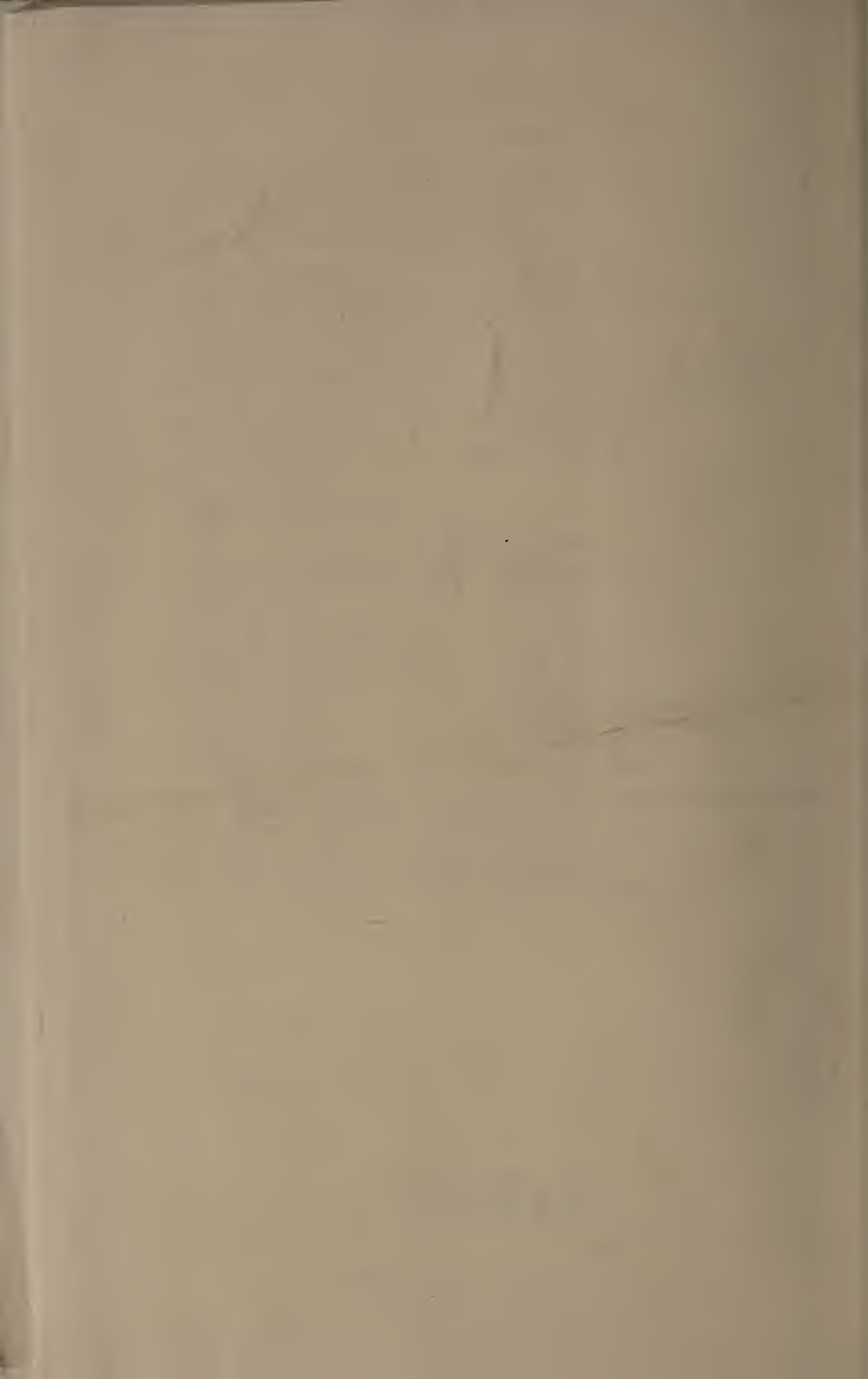
WILLARD F. O'BRIEN

MATTHEW J. PETERS

ALFRED J. TURNER

EDWARD WEXLER

CHARLES J. MEHEGAN, *Senior Administrative Assistant, resigned 10-21-65*GLADYS E. MIKALONIS, *appointed 10-22-65*HENRY P. IRELAND, *Assistant Head Administrative Clerk*JOHN A. SHARKEY, *Senior Appraisal Engineer*JOHN B. DOHERTY, *Personal Property Tax Supervisor*





ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1966

ASSESSORS' OFFICE, CITY HALL ANNEX,
BOSTON, MASS., JANUARY 1, 1967.

HON. JOHN F. COLLINS,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the year 1966:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1966, to be payable as of November 20, 1966, as follows:

Auditing Municipal Accounts Tax	\$3,472 29
Supervision of Retirement System	38,388 54
Metropolitan Parks	2,443,336 78
Metropolitan Sewerage	1,683,854 83
Boston Metropolitan District Expenses	7,565 06
Metropolitan Transit Authority — Operating Deficit	11,588,788 22
Metropolitan Air Pollution Control	18,365 54
Shellfish Purification Plants	10,400 16
Metropolitan Area Planning	29,925 99
Motor Vehicle Excise Tax Bills	29,309 70
	<hr/>
	\$15,843,407 11
*Metropolitan Water	5,252,777 04
	<hr/>
Total	\$21,096,184 15

* Not included in determining tax rate. Estimated income of Water Division of City of Boston was sufficient to meet this expenditure.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1966, determined by the Commissioner of Assessing, July 28, 1966, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$449,650,400	
Value of buildings	918,374,700	
Total value of real estate		\$1,368,025,100
Total value of personal estate		139,470,400
Total valuation		\$1,507,495,500
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		25,300
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		15,000
The total taxable valuation of the city upon which taxes were assessed for the financial year 1966, when all assessments were made, was		<u>\$1,507,535,800</u>

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS*

In accordance with the requirements of Section 4 of Chapter 5 of the Revised Ordinances of 1914 and General Laws, Chapter 44, Section 10, a statement is herewith included of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

YEAR	Valuations	Abatements
1964	\$1,598,457,300	\$76,198,300
1965	1,626,087,900	76,878,200
1966	1,661,959,100	51,199,100
	\$4,886,504,300	\$200,275,600
Less Abatements	200,275,600	
	3)\$4,686,228,700	
Three-year Average	\$1,562,076,200	

* Includes valuation of motor vehicles as provided by Chapter 379, Acts of 1928, Section 2 (Chapter 60A), and as amended by Chapter 244, Section 3, Acts of 1930. The average valuation for schools (excluding motor vehicles) was \$1,429,440,700.

EXEMPT VALUATIONS, 1966

CLASS	AMOUNT
<i>United States of America</i>	\$114,330,500
<i>Commonwealth of Massachusetts</i>	230,890,400
<i>Houses of Religious Worship and Religious Organizations</i>	46,270,400
<i>City of Boston</i>	453,109,000
<i>All Others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed).</i>	273,118,900
<i>Total</i>	<u>\$1,117,719,200</u>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO
THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 10.10 percent, or \$101.00 per \$1,000; of this rate \$76.57 was for the general rate, and \$24.43 was for schools.

Real and personal property taxes	\$152,257,045 50
Real and personal property taxes, supplementary	4,070 30
Total property taxes	<u>\$152,261,115 80</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of Chapter 12, Section 12, of Revised Laws, amended Chapter 161, Acts of 1903, the sum of \$22,653.50 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the year 1963 also there was assessed to the Town of Brookline the additional sum of \$2,585.60, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1947-1966

YEAR	Real Estate	Personal Estate	Total Valuation
1947	\$1,410,039,100	\$148,571,800	\$1,558,610,900
1948	1,441,620,300	140,373,700	1,581,994,000
1949	1,459,118,000	142,313,500	1,601,431,500
1950	1,429,900,000	137,600,000	1,567,500,000
1951	1,433,186,800	137,573,200	1,570,760,000
1952	1,433,681,500	139,834,500	1,573,516,000
1953	1,428,187,400	137,478,600	1,565,666,000
1954	1,432,261,500	134,414,500	1,566,676,000
1955	1,409,337,900	132,162,100	1,541,500,000
1956	1,386,643,600	131,164,400	1,517,808,000
1957	1,363,457,100	128,312,900	1,491,770,000
1958	1,347,308,400	128,299,600	1,475,608,000
1959	1,334,941,600	127,627,400	1,462,569,000
1960	1,336,732,600	128,792,500	1,465,525,100
1961	1,337,591,900	130,740,800	1,468,332,700
1962	1,323,157,600	133,153,800	1,456,311,400
1963	1,309,853,500	135,146,500	1,455,000,000
1964	1,324,321,400	135,678,600	1,460,000,000
1965	1,352,183,900	137,816,100	1,490,000,000
1966	1,368,025,100	139,470,400	1,507,495,500

ASSESSING DEPARTMENT

WARD	Real Estate		Personal Estate		Total Real and Personal		Description of Wards by Districts
1.....	Gain	\$36,500	Gain	\$37,200	Gain	\$73,700	Ward 1. East Boston.
2.....	Loss	10,400	Loss	23,600	Loss	34,000	Ward 2. Charlestown.
3.....	Loss	6,333,200	Loss	55,553,200	Loss	61,886,400	Ward 3. Boston Proper.
4.....	Gain	927,400	Gain	58,028,900	Gain	58,956,300	Ward 4. Back Bay, South.
5.....	Gain	2,335,100	Loss	24,933,500	Loss	22,598,400	Ward 5. Back Bay.
6.....	Gain	5,857,500	Gain	16,500	Gain	5,874,000	Ward 6. South Boston, North.
7.....	Gain	851,400	Loss	475,400	Gain	376,000	Ward 7. South Boston, South.
8.....	Gain	115,900	Loss	43,600	Gain	72,300	Ward 8. Roxbury, East and South.
9.....	Loss	285,700	Loss	5,200	Loss	290,900	Ward 9. Roxbury, Central.
10.....	Gain	204,100	Loss	8,400	Gain	195,700	Ward 10. Roxbury, West
11.....	Loss	173,100	Gain	24,484,200	Gain	24,311,100	Ward 11. Roxbury, South, Eggleston Sq. and Forest Hills.
12.....	Loss	1,328,800	Loss	25,600	Loss	1,354,400	Ward 12. Roxbury, East.
13.....	Gain	383,900	Loss	4,600	Gain	379,300	Ward 13. Dorchester and Savin Hill.
14.....	Gain	208,300	Loss	23,100	Gain	185,200	Ward 14. Dorchester, West
15.....	Gain	228,100	Loss	10,300	Gain	217,800	Ward 15. Dorchester, North Central.
16.....	Gain	1,256,200	Gain	9,700	Gain	1,265,900	Ward 16. Dorchester, South.
17.....	Gain	178,900	Loss	18,200	Gain	160,700	Ward 17. Dorchester, Center
18.....	Gain	3,572,000	Gain	70,300	Gain	3,642,300	Ward 18. Hyde Park and Mattapan.
19.....	Gain	558,300	Loss	7,500	Gain	550,800	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain	2,833,400	Gain	38,900	Gain	2,872,300	Ward 20. West Roxbury, Roslindale.
21.....	Gain	2,600,800	Gain	37,000	Gain	2,637,800	Ward 21. Brighton, South.
22.....	Gain	1,824,600	Gain	63,800	Gain	1,888,400	Ward 22. Brighton, North.
Net R. E. Gain		\$15,841,200	Net Gain	\$1,654,300	Net Gain	\$17,495,500	
Net P. E. Gain		1,654,300					
Net Total Gain		\$17,495,500	Net Gain	1966	Net Gain	\$1,507,495,500	
				1965		1,490,000,000	
			Net Total Gain			\$17,495,500	

VALUATION, JANUARY 1, 1965

WARD	REAL ESTATE	PERSONAL EST.	TOTAL
1.....	\$41,535,000	\$1,820,700	\$43,355,700
2.....	35,408,700	416,300	35,825,000
3.....	318,925,000	98,296,700	417,221,700
4.....	83,292,200	1,243,900	84,536,100
5.....	176,057,600	27,375,900	203,433,500
6.....	77,440,300	557,700	77,998,000
7.....	28,749,400	916,200	29,665,600
8.....	26,270,100	568,300	26,838,400
9.....	20,092,900	508,600	20,601,500
10.....	18,203,000	174,500	18,377,500
11.....	24,064,800	332,600	24,397,400
12.....	23,617,700	171,900	23,789,600
13.....	27,441,500	363,800	27,805,300
14.....	41,537,600	439,700	41,977,300
15.....	21,632,300	212,600	21,844,900
16.....	37,923,400	506,100	38,429,500
17.....	34,978,500	310,900	35,289,400
18.....	74,135,400	1,657,800	75,793,200
19.....	35,327,700	315,700	35,643,400
20.....	71,174,100	560,300	71,734,400
21.....	79,873,200	445,100	80,318,300
22.....	54,503,500	620,800	55,124,300
Totals.....	\$1,352,183,900	\$137,816,100	\$1,490,000,000

VALUATION, JANUARY 1, 1966

WARD	REAL ESTATE	PERSONAL EST.	TOTAL
1	\$41,571,500	\$1,857,900	\$43,429,400
2	35,398,300	392,700	35,791,000
3	312,591,800	42,743,500	355,335,300
4	84,219,600	59,272,800	143,492,400
5	178,392,700	2,442,400	180,835,100
6	83,297,800	574,200	83,872,000
7	29,600,800	440,800	30,041,600
8	26,386,000	524,700	26,910,700
9	19,807,200	503,400	20,310,600
10	18,407,100	166,100	18,573,200
11	23,891,700	24,816,800	48,708,500
12	22,288,900	146,300	22,435,200
13	27,825,400	359,200	28,184,600
14	41,745,900	416,600	42,162,500
15	21,860,400	202,300	22,062,700
16	39,179,600	515,800	39,695,400
17	35,157,400	292,700	35,450,100
18	77,707,400	1,728,100	79,435,500
19	35,886,000	308,200	36,194,200
20	74,007,500	599,200	74,606,700
21	82,474,000	482,100	82,956,100
22	56,328,100	684,600	57,012,700
Totals.	\$1,368,025,100	\$139,470,400	\$1,507,495,500

ASSESSING DEPARTMENT

9

TAX RATE COMPUTATION 1965-1966

APPROPRIATIONS	1965	1966
City Budget.....	\$133,860,771 00	\$140,444,047 00
County Budget.....	9,806,697 00	10,185,462 00
School Budget.....	46,931,435 00	50,692,877 00
Debt and Interest.....	12,400,073 96	14,323,208 19
MBTA Assessments.....	8,348,157 34	11,406,248 18
MDC Assessments.....	2,336,413 54	2,338,233 43
State Assessments.....	161,944 51	126,824 69
Pensions and Annuities:		
Contributory.....	9,001,372 20	10,294,898 58
Non-Contributory.....	5,963,100 00	6,130,000 00
Overlay:		
Deficit.....	471,484 03	586,751 25
Current.....	8,159,535 94	7,251,123 74
Sewer Underestimate.....	395,408 13	443,639 89
Total.....	<u>\$237,836,392 65</u>	<u>\$254,223,313 95</u>
REVENUES		
DEPARTMENTAL:		
City.....	\$35,412,622 66	\$18,399,424 60
County.....	2,425,290 73	2,880,273 42
Schools.....	2,040,236 55	848,057 60
Cherry Sheet — 1965.....	18,956,628 89	
FROM STATE:		
City.....		31,421,040 50
County.....		300,000 00
Schools.....		1,151,942 40
Corporation Tax.....		789,374 57
80 % Sales and Use Tax:		
Mass. School Fund Distribution, G. L. c. 69		
and c. 71.....		1,013,915 10
School Aid, G. L. c. 70, as amended.....		8,864,545 52
Valuation Basis Distribution, Acts 1963 c. 660		11,472,671 72
Meals Tax.....		1,010,568 24
Urban Redevelopment Corp. Excise Taxes...		977,056 55
State-Owned Lands.....		576,042 40
School Budget Unexpended Balances 1965...		372,824 07
Sewer Overestimate.....		37,645 60
Motor Vehicle Excise Tax.....	7,651,613 82	7,648,765 88
Reserve Fund, c. 445 EC 53.....		920,632 50
Free Cash.....		13,281,487 78
Taxes:		
Real Estate and Personal Property.....	171,350,000 00	152,257,045 50
Total.....	<u>\$237,836,392 65</u>	<u>\$254,223,313 95</u>
	1965	1966
Total Appropriations (excluding Overlay).....	\$229,676,856 71	\$246,972,190 21
Estimated Revenues.....	66,486,392 65	101,966,268 45
Net Requirements (before Overlay).....	\$163,190,464 06	\$145,005,921 76
Overlay.....	8,159,535 94	7,251,123 74
	<u>\$171,350,000 00</u>	<u>\$152,257,045 50</u>
Valuations:*		
Real Estate.....	\$1,352,183 90	\$1,368,025 10
Personal Property.....	137,816 10	139,470 40
	<u>\$1,490,000 00</u>	<u>\$1,507,495 50</u>
Tax Rate.....	<u>\$115 00</u>	<u>\$101 00</u>

* Thousands

LAND, BUILDING VALUATIONS AND TAX RATES
CITY OF BOSTON
1930 — 1966

Year	Total Value Tax-Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1966.....	\$1,117,719,200	\$101 00	\$449,650,400	\$918,374,700	\$1,368,025,100
1965.....	1,054,195,000	115 00	452,534,300	899,649,600	1,352,183,900
1964.....	989,719,500	99 80	450,954,500	873,366,900	1,324,321,400
1963.....	966,890,000	96 00	449,427,300	860,426,300	1,309,853,500
1962.....	917,016,000	99 80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100 60	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100 70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101 20	484,904,600	850,037,000	1,334,941,600
1958.....	838,978,600	93 00	492,781,400	854,527,000	1,347,308,400
1957.....	832,034,200	86 00	513,799,600	849,657,500	1,363,457,100
1956.....	808,328,500	78 70	528,735,600	857,908,000	1,386,643,600
1955.....	797,802,800	69 80	539,281,400	870,056,500	1,409,337,900
1954.....	764,352,300	69 80	552,721,300	879,540,200	1,432,261,500
1953.....	708,592,800	70 70	553,576,400	874,611,000	1,428,187,400
1952.....	679,438,200	66 80	561,967,200	871,714,300	1,433,681,500
1951.....	653,933,800	62 80	567,459,600	865,727,200	1,433,186,800
1950.....	603,701,600	63 00	571,559,100	858,340,900	1,429,900,000
1949.....	559,609,400	56 80	587,733,300	871,384,700	1,459,118,000
1948.....	540,688,000	53 40	589,527,000	852,093,300	1,441,620,300
1947.....	530,418,400	46 50	588,353,400	821,685,700	1,410,039,100
1946.....	527,287,400	42 00	585,397,500	803,777,700	1,389,175,200
1945.....	527,200,600	42 50	585,772,400	746,096,000	1,331,868,400
1944.....	526,376,000	39 90	584,033,400	730,685,400	1,314,718,800
1943.....	525,588,700	41 00	598,210,600	726,529,400	1,324,740,000
1942.....	505,715,800	41 00	611,085,900	728,671,000	1,339,756,900
1941.....	499,181,300	39 60	622,946,100	718,191,400	1,314,137,500
1940.....	483,793,200	40 60	643,082,900	719,048,600	1,362,131,500
1939.....	482,281,000	39 90	695,919,500	706,242,200	1,402,161,700
1938.....	472,285,800	41 30	709,842,800	727,747,100	1,437,589,900
1937.....	468,872,100	38 70	728,161,900	742,243,200	1,470,405,100
1936.....	465,641,000	38 00	741,813,700	748,373,100	1,490,186,800
1935.....	465,724,500	37 00	759,123,900	758,262,800	1,517,386,700
1934.....	468,763,000	37 10	774,742,800	779,928,400	1,554,671,200
1933.....	469,838,800	32 80	803,035,900	848,936,900	1,651,972,800
1932.....	459,848,400	35 50	862,511,300	891,313,000	1,753,824,300
1931.....	450,873,300	31 50	882,010,500	932,777,800	1,814,788,300
1930.....	437,346,500	30 80	889,598,200	937,862,400	1,827,460,600

VALUATION OF TAXABLE LAND AND BUILDINGS,
BY WARDS, 1966

WARD	Value Land	Value Buildings	Total Value
1	\$12,728,800	\$28,842,700	\$41,571,500
2	13,046,100	22,352,200	35,398,300
3	150,959,600	161,632,200	312,591,800
4	26,104,100	58,115,500	84,219,600
5	60,683,600	117,709,100	178,392,700
6	28,645,700	54,652,100	83,297,800
7	9,011,200	20,589,600	29,600,800
8	9,798,400	16,587,600	26,386,000
9	10,201,300	9,605,900	19,807,200
10	5,107,800	13,299,300	18,407,100
11	6,304,600	17,587,100	23,891,700
12	6,346,200	15,942,700	22,288,900
13	6,992,600	20,832,800	27,825,400
14	9,524,900	32,221,000	41,745,900
15	4,884,900	16,975,500	21,860,400
16	9,324,400	29,855,200	39,179,600
17	8,801,400	26,356,000	35,157,400
18	14,776,300	62,931,100	77,707,400
19	9,080,300	26,805,700	35,886,000
20	14,464,500	59,543,000	74,007,500
21	20,398,800	62,075,200	82,474,000
22	12,464,900	43,863,200	56,328,100
Total	\$449,650,400	\$918,374,700	\$1,368,025,100

AVERAGE VALUATIONS USED, FINANCIAL YEARS
1917-18 TO 1966

Financial Year											Basis, Three Years
1917-18	.	.	.	.	.	.	.	.	.	.	\$1,568,290,365 69
1918-19	.	.	.	.	.	.	.	.	.	.	1,541,597,610 68
1919-20	.	.	.	.	.	.	.	.	.	.	1,518,938,942 75
1920-21	.	.	.	.	.	.	.	.	.	.	1,490,343,142 57
1921-22	.	.	.	.	.	.	.	.	.	.	1,526,365,954 67
1922-23	.	.	.	.	.	.	.	.	.	.	1,557,388,410 46
1923-24	.	.	.	.	.	.	.	.	.	.	1,606,575,806 95
1924-25	.	.	.	.	.	.	.	.	.	.	1,651,200,431 88
1925-26	.	.	.	.	.	.	.	.	.	.	1,720,250,701 60
1926	.	.	.	.	.	.	.	.	.	.	1,780,945,466 16
1927	.	.	.	.	.	.	.	.	.	.	1,841,057,566 16
1928	.	.	.	.	.	.	.	.	.	.	1,882,009,566 67
1929	.	.	.	.	.	.	.	.	.	.	1,909,255,300 00
1930	.	.	.	.	.	.	.	.	.	.	1,948,731,046 00
1931	.	.	.	.	.	.	.	.	.	.	1,973,091,133 33
1932	.	.	.	.	.	.	.	.	.	.	1,984,506,400 03
1933	.	.	.	.	.	.	.	.	.	.	1,945,584,733 00
1934	.	.	.	.	.	.	.	.	.	.	1,843,744,900 00
1935	.	.	.	.	.	.	.	.	.	.	1,744,959,500 00
1936	.	.	.	.	.	.	.	.	.	.	1,675,264,600 30
1937	.	.	.	.	.	.	.	.	.	.	1,631,106,175 00
1938	.	.	.	.	.	.	.	.	.	.	1,598,902,763 00
1939	.	.	.	.	.	.	.	.	.	.	1,570,885,561 00
1940	.	.	.	.	.	.	.	.	.	.	1,543,610,935 00
1941	.	.	.	.	.	.	.	.	.	.	1,514,947,672 33
1942	.	.	.	.	.	.	.	.	.	.	1,481,586,003 00
1943	.	.	.	.	.	.	.	.	.	.	1,460,074,903 00
1944	.	.	.	.	.	.	.	.	.	.	1,438,927,624 00
1945	.	.	.	.	.	.	.	.	.	.	1,428,381,963 00
1946	.	.	.	.	.	.	.	.	.	.	1,436,571,039 00
1947	.	.	.	.	.	.	.	.	.	.	1,459,013,321 06
1948	.	.	.	.	.	.	.	.	.	.	1,471,948,589 00
1949	.	.	.	.	.	.	.	.	.	.	1,500,576,133 00
1950	.	.	.	.	.	.	.	.	.	.	1,538,774,760 00
1951	.	.	.	.	.	.	.	.	.	.	1,578,935,227 00
1952	.	.	.	.	.	.	.	.	.	.	1,583,733,737 00
1953	.	.	.	.	.	.	.	.	.	.	1,580,293,053 00
1954	.	.	.	.	.	.	.	.	.	.	1,569,133,815 00
1955	.	.	.	.	.	.	.	.	.	.	1,589,835,787 00
1956	.	.	.	.	.	.	.	.	.	.	1,566,764,348 00
1957	.	.	.	.	.	.	.	.	.	.	1,538,650,276 00
1958	.	.	.	.	.	.	.	.	.	.	1,520,692,409 00
1959	.	.	.	.	.	.	.	.	.	.	1,504,639,094 00
1960	.	.	.	.	.	.	.	.	.	.	1,507,363,894 00
1961	.	.	.	.	.	.	.	.	.	.	1,529,703,369 00
1962	.	.	.	.	.	.	.	.	.	.	1,538,338,536 00
1963	.	.	.	.	.	.	.	.	.	.	1,560,357,995 00
1964	.	.	.	.	.	.	.	.	.	.	1,552,423,300 00
1965	.	.	.	.	.	.	.	.	.	.	1,553,591,900 00
1966	.	.	.	.	.	.	.	.	.	.	1,562,076,200 00

NOTE.—Commencing 1926 the financial year begins on January 1.

TAXES ON PROPERTY — DISTRIBUTION OF TAX RATE

ASSESSING DEPARTMENT

YEAR				Real Estate	Personal Estate	Total	RATE PER \$1,000		Total
							General Rate	School Rate	
1951	.	.	.	\$90,004,131 04	\$8,639,596 96	\$98,643,728 00	\$45 97	\$16 83	\$62 80
1952	.	.	.	95,769,924 20	9,340,944 60	105,110,868 80	53 71	13 09	66 80
1953	.	.	.	100,972,849 18	9,719,737 02	110,692,586 20	58 20	12 50	70 70
1954	.	.	.	99,971,852 70	9,382,132 10	109,353,984 80	57 40	12 40	69 80
1955	.	.	.	98,371,785 42	9,224,914 58	107,596,700 00	54 71	15 09	69 80
1956	.	.	.	109,128,851 32	10,322,638 28	119,451,489 60	61 43	17 27	78 70
1957	.	.	.	117,257,310 60	11,034,909 40	128,292,220 00	66 37	19 63	86 00
1958	.	.	.	125,299,681 20	11,931,862 80	137,231,544 00	72 60	20 40	93 00
1959	.	.	.	135,096,089 92	12,915,892 88	148,011,982 80	81 70	19 50	101 20
1960	.	.	.	134,608,972 82	12,969,404 75	147,578,377 57	81 00	19 70	100 70
1961	.	.	.	134,527,752 40	13,143,681 74	147,671,434 14	80 25	20 35	100 60
1962	.	.	.	132,013,164 56	13,283,649 46	145,296,814 02	78 00	21 80	99 80
1963	.	.	.	125,745,936 00	12,974,064 00	138,720,000 00	72 59	23 41	96 00
1964	.	.	.	132,167,275 72	13,540,724 28	145,708,000 00	75 92	23 88	99 80
1965	.	.	.	155,501,148 50	15,848,851 50	171,350,000 00	88 60	26 40	115 00
1966	.	.	.	138,170,535 10	14,086,510 40	152,257,045 50	76 57	24 43	101 00

NUMBER OF PROPERTY ITEMS ASSESSED IN 1966

WARD	Real Estate	Personal Estate	Water	Sewer Use	Better- ments
1.....	6,397	479	723	731	153
2.....	3,214	242	568	537	2
3.....	3,625	4,698	656	455	0
4.....	2,255	414	702	557	0
5.....	3,505	1,673	826	589	0
6.....	4,125	387	759	678	15
7.....	3,765	241	745	571	70
8.....	2,542	261	597	568	14
9.....	2,592	382	945	916	9
10.....	2,203	131	453	398	7
11.....	3,299	175	736	662	61
12.....	2,444	155	1,081	986	19
13.....	3,190	320	804	682	58
14.....	5,058	411	1,541	1,271	4
15.....	3,138	140	667	545	27
16.....	5,284	511	761	666	233
17.....	4,993	327	863	750	92
18.....	13,613	437	1,580	1,303	1,493
19.....	5,127	267	769	607	151
20.....	12,114	520	1,283	879	798
21.....	2,644	466	820	523	51
22.....	5,240	373	930	622	214
Totals.....	100,367	13,010	18,709	15,496	3,471

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under Chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$102,824 10
Assessment under Chapter 450, Acts of 1889, as amended by Chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	42,213 15
Assessment under Chapter 437, Acts of 1893, as amended by Chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	20,900 56
Total	<u>\$165,937 81</u>
Assessment under Chapter 248, Acts of 1935 (General Laws, Chapter 40, Sections 42A to 42D), of 1965 Water Liens, added to taxes	1,618,566 68
Assessments under Chapter 311, Acts of 1961, authorizing the City of Boston "To Establish Annual Sewer Charge for the Use of Its Sewers"—General Laws, Chapter 80, Section 13, added to taxes	699,706 87
Grand Total	<u><u>\$2,484,211 36</u></u>

RECAPITULATION OF EXEMPT PROPERTY, 1966

	Clause	Area	Land	Buildings	Total	ABC Returns
United States of America	1	\$25,113,042	\$39,041,100	\$75,289,400	\$114,330,500	—
Commonwealth of Massachusetts	2	206,879,086	110,773,700	120,116,700	230,890,400	—
Literary	31	32,148,536	23,332,900	109,333,000	132,665,900	\$34,062,121 96
Benevolent	32	11,655,903	9,079,400	72,317,600	81,397,000	16,526,196 12
Charitable	33	8,974,368	5,315,700	38,059,700	43,375,400	8,383,048 98
Scientific	34	682,189	1,140,400	2,492,300	3,632,700	2,577,249 80
Temperance Societies, Inc.	35	1,450	2,200	3,800	6,000	200 00
Incorporated Organization of United States Veterans	5	420,228	231,500	482,000	713,500	107,930 51
Fraternal Societies	7	—	7,000	15,000	22,000	10,000 00
Religious Organizations	10	2,000	10,000	20,000	30,000	135,575 00
Houses of Religious Worship	11	15,743,335	12,780,800	33,459,600	46,240,400	590,743 66
Cemeteries	12	24,096,954	4,517,300	600,600	5,117,900	27,493 61
Special Clauses 16, 17, 18, 19, 20, 21	16-21	7,073,898	1,774,300	1,633,600	3,407,900	357,621 81
G. L., Chap. 160, Sec. 87, Railroads	22	334,822	45,200	—	45,200	—
Medical Service	23	19,947	398,900	2,101,100	2,500,000	1,201,410 30
Chap. 95, Acts 1960, K of C Clause 24	24	191,612	97,300	138,100	235,400	—
CITY OF BOSTON						
Schools	A	12,282,889	6,174,400	52,821,800	58,996,200	—
Fire	B	890,985	724,400	3,882,600	4,607,000	—
All Others	C	5,863,597	3,348,200	11,708,800	15,057,000	—
City Hall and Annex	D	376,151	3,592,300	12,665,700	16,258,000	—
City of Boston Parking Areas (Commonwealth Lease to City)	D2	740,952	4,801,500	257,800	5,059,300	—
City of Boston Parks and Playgrounds	F	86,691,640	84,430,300	5,843,600	90,273,900	—
Libraries	I	304,914	2,271,600	3,135,300	5,406,900	—
Foreclosures	J	10,800,740	3,103,700	2,003,800	5,107,500	—
Boston Housing Authority	K	22,450,021	9,352,700	93,143,900	102,496,600	—
Health	L	342,897	273,700	977,900	1,251,600	—
Hospitals	M	2,928,710	1,013,700	11,101,900	12,115,600	—
Institutions	N	12,186,995	1,684,700	8,712,700	10,397,400	—
Redevelopment Authority	O	7,952,184	19,570,200	8,399,000	27,969,200	—
Chapter 121A	OO	1,723,143	4,887,600	64,071,100	68,958,700	—
Police	P	296,234	826,800	2,963,600	3,790,400	—
Printing	R	18,830	94,200	265,800	360,000	—
Public Buildings and Off Street Parking	S	834,554	6,190,700	8,127,900	14,318,600	—
Public Works Department	T	7,816,583	2,117,000	7,536,900	9,653,900	—
Welfare	U	53,185	156,900	874,300	1,031,200	—

RECAPITULATION OF EXEMPT PROPERTY, 1966

WARD		Area	Land	Buildings	Total	Items
1	.	124,267,319	\$45,548,500	\$70,704,200	\$116,252,700	334
2	.	13,223,990	20,021,100	28,743,600	48,764,700	527
3	.	12,766,520	74,282,400	107,027,500	181,309,900	673
4	.	13,966,817	30,077,800	158,861,700	188,939,500	287
5	.	14,040,356	88,444,700	24,876,100	113,320,800	363
6	.	27,317,268	25,696,500	44,146,400	69,842,900	340
7	.	16,299,504	4,980,400	14,550,300	19,530,700	177
8	.	7,639,972	6,110,800	30,374,000	36,484,800	422
9	.	4,892,558	4,579,600	9,012,800	13,592,400	1,153
10	.	10,302,692	4,252,100	42,081,100	46,333,200	235
11	.	6,469,941	2,559,500	9,709,800	12,269,300	549
12	.	27,938,442	4,650,500	24,266,200	28,916,700	524
13	.	18,184,066	5,038,600	22,728,300	27,766,900	210
14	.	16,092,422	3,921,700	22,313,500	26,235,200	192
15	.	1,987,766	716,400	2,157,900	2,874,300	79
16	.	12,269,349	3,030,000	13,141,500	16,171,500	216
17	.	7,934,354	1,306,900	7,325,600	8,632,500	129
18	.	51,175,255	3,724,400	18,553,800	22,278,200	594
19	.	23,667,618	5,848,300	18,129,000	23,977,300	208
20	.	51,349,334	6,744,000	13,912,200	20,656,200	584
21	.	18,784,115	11,386,500	48,125,900	59,512,400	112
22	.	27,322,916	10,241,600	23,815,500	34,057,100	252
GRAND TOTAL		507,892,574	\$363,162,300	\$754,556,900	1,117,719,200	8,160

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1964-1966 by Class of Exemption Shown in Tabulation

CLASS	1966	1965	1964
United States of America	\$114,330,500	\$110,488,000	\$114,914,000
Commonwealth of Massachusetts	230,890,400	215,919,100	207,610,900
City of Boston	453,109,000	426,877,900	380,887,000
Houses of Religious Worship and Religious Organizations	46,270,400	44,795,800	43,896,200
All others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	273,118,900	256,114,200	242,411,400
Totals	1,117,719,200	1,054,195,000	\$989,719,500

Those public housing parcels listed in the name of the United States of America are included in the "Aggregates of Exempt Property" in table listed "United States of America," and those assessed to "Boston Housing Authority" are listed in the table under "City of Boston."

MOTOR VEHICLE EXCISE

The motor vehicle excise was originally created by the passage of Chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law became Chapter 60A of the General Laws.

This excise, per Acts of 1960, Chapter 758, is levied at a fixed state rate of \$66.00 per thousand and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

**RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON FOR THE YEAR 1966**

Commitment	Date of Com- mitment	Number	Value	Excise
1966 Levy:				
First.....	Feb. 15, 1966	21,865	\$18,324,240	\$1,209,399 84
Second.....	March 16, 1966	32,408	22,996,530	1,517,770 98
Third.....	March 31, 1966	21,936	16,003,487	1,056,232 18
Fourth.....	April 14, 1966	11,427	9,040,260	596,658 78
Fifth.....	April 27, 1966	13,193	8,804,805	581,117 31
Sixth.....	May 13, 1966	17,338	12,103,510	798,831 86
Seventh.....	June 3, 1966	12,055	8,424,910	553,935 78
Eighth.....	July 22, 1966	18,431	22,432,338	1,248,952 13
Ninth.....	August 8, 1966	1,074	799,350	48,363 34
Tenth.....	Sept. 7, 1966	10,797	13,032,125	757,696 97
Eleventh.....	Nov. 22, 1966	7,493	8,588,195	467,089 39
Twelfth.....	Dec. 28, 1966	15,691	17,895,439	701,830 87
Thirteenth.....	Jan. 3, 1967	16,166	19,296,310	437,562 30
Fourteenth.....	Feb. 15, 1967	4,067	4,874,275	97,990 60
Fifteenth.....	April 21, 1967	3,451	4,869,228	96,321 64
		207,392	\$187,485,002	\$10,169,753 97

The State Department of Taxation instituted a new procedure in 1963 for the billing of Motor Vehicle Excise in accordance with a 1962 Act of the Massachusetts Legislature.

At a charge of fifteen cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessor's copy, and a commitment sheet and Assessor's valuation list.

MOTOR VEHICLE EXCISE TAX, 1931 TO 1966

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1931	112,228	\$903,360 22	\$29 25
1932	97,122	767,368 93	29 92
1933	89,789	628,922 09	31 55
1934	90,785	606,561 91	32 14
1935	95,107	660,326 21	33 06
1936	106,819	779,183 87	33 38
1937	111,782	900,576 04	34 62
1938	108,367	882,498 89	35 15
1939	114,189	914,089 49	35 90
1940	120,792	1,013,768 21	36 40
1941	128,342	1,211,379 84	36 80
1942	99,403	934,767 22	36 46
1943	87,369	603,744 70	36 33
1944	86,949	441,618 65	35 85
1945	89,459	355,486 51	35 60
1946	108,550	576,263 10	35 40
1947	124,143	1,148,879 91	36 23
1948	132,901	1,626,886 39	38 07
1949	147,604	2,248,090 78	41 32
1950	166,351	2,875,962 79	44 16
1951	171,469	3,330,635 28	46 85
1952	169,872	3,359,024 55	48 25
1953	179,236	3,723,396 69	50 42
1954	181,171	4,083,913 95	51 86
1955	195,894	4,935,600 15	53 37
1956	193,364	5,407,426 05	54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00
1965	207,804	9,453,132 26	66 00
1966	207,392	10,169,753 97	66 00

TABLE OF ABATEMENTS GRANTED, 1955—1966

Levy Year	Tax Rate	Abated 1966	Value Abated	Abated 1965	Value Abated	Abated 1964	Value Abated	Abated 1963	Value Abated	Abated 1962	Value Abated
1966.....	\$101 00	\$4,170,030 43	\$41,287,430								
1965.....	115 00	2,731,779 00	23,754,600	\$4,929,532 50	\$42,865,500						
1964.....	99 80	514,159 62	5,151,900	3,184,618 00	31,910,000	\$2,438,213 80	\$24,431,000				
1963.....	96 00	239,952 00	2,499,500	1,173,417 60	12,223,100	1,373,068 80	14,302,800	\$3,152,832 00	\$32,842,000		
1962.....	99 80	92,554 52	927,400	809,877 00	8,115,000	1,173,827 64	11,761,800	1,520,707 49	15,237,550	\$1,516,860 20	\$15,199,000
1961.....	100 60	79,353 28	788,800	345,218 96	3,431,600	595,682 78	5,921,300	1,045,973 41	10,397,350	2,000,078 90	19,881,500
1960.....	100 70	62,323 23	618,900	335,089 32	3,327,600	370,082 57	3,675,100	1,014,975 44	10,079,200	1,122,996 33	11,151,900
1959.....	101 20	35,106 28	346,900	481,580 44	4,758,700	128,685 92	1,271,600	293,459 76	2,899,800	747,948 96	7,390,800
1958.....	93 00	632 40	6,800	23,928 90	257,300	60,291 90	648,300	432,766 20	4,653,400	148,660 50	1,598,500
1957.....	86 00	412 80	4,800	2,554 20	29,700	31,149 20	362,200	268,569 40	3,122,900	19,246 80	223,800
1956.....	78 70	—	—	1,385 12	17,600	74,221 97	943,100	110,022 60	1,398,000	3,533 63	44,900
1955.....	69 80	—	—	307 12	4,400	64,509 16	924,200	94,125 30	1,348,500	1,577 48	22,600

Chapter 808, Acts of 1963, created a new exemption under Chapter 59, Section 5, known as Clause 41st, becoming effective January 1, 1964, and providing for an exemption of up to \$4,000 in valuation for certain elderly persons.

LIST OF ASSESSORS—1966

FRANCIS X. CUDDY, *Commissioner of Assessing*
 EDMOND J. DONLAN, *Associate Commissioner*
 DAVID J. SALIBA, *Associate Commissioner*
 JOHN P. DOHERTY, *Executive Secretary*

Board of Review

PAUL J. OSWALD, *Chairman*
 LOUIS LEVINE, *Member*
 HELEN M. SULLIVAN, *Member*

Deputy Assessor

GEORGE F. CRONIN

District Directors

JAMES P. BUCKLEY
 LOUIS M. GROPMAN
 MAURICE F. JOYCE
 EMMETT J. KELLY
 JOHN J. RILEY
 BERNARD F. SHADRAWY

Supervisors of Assistant Assessors

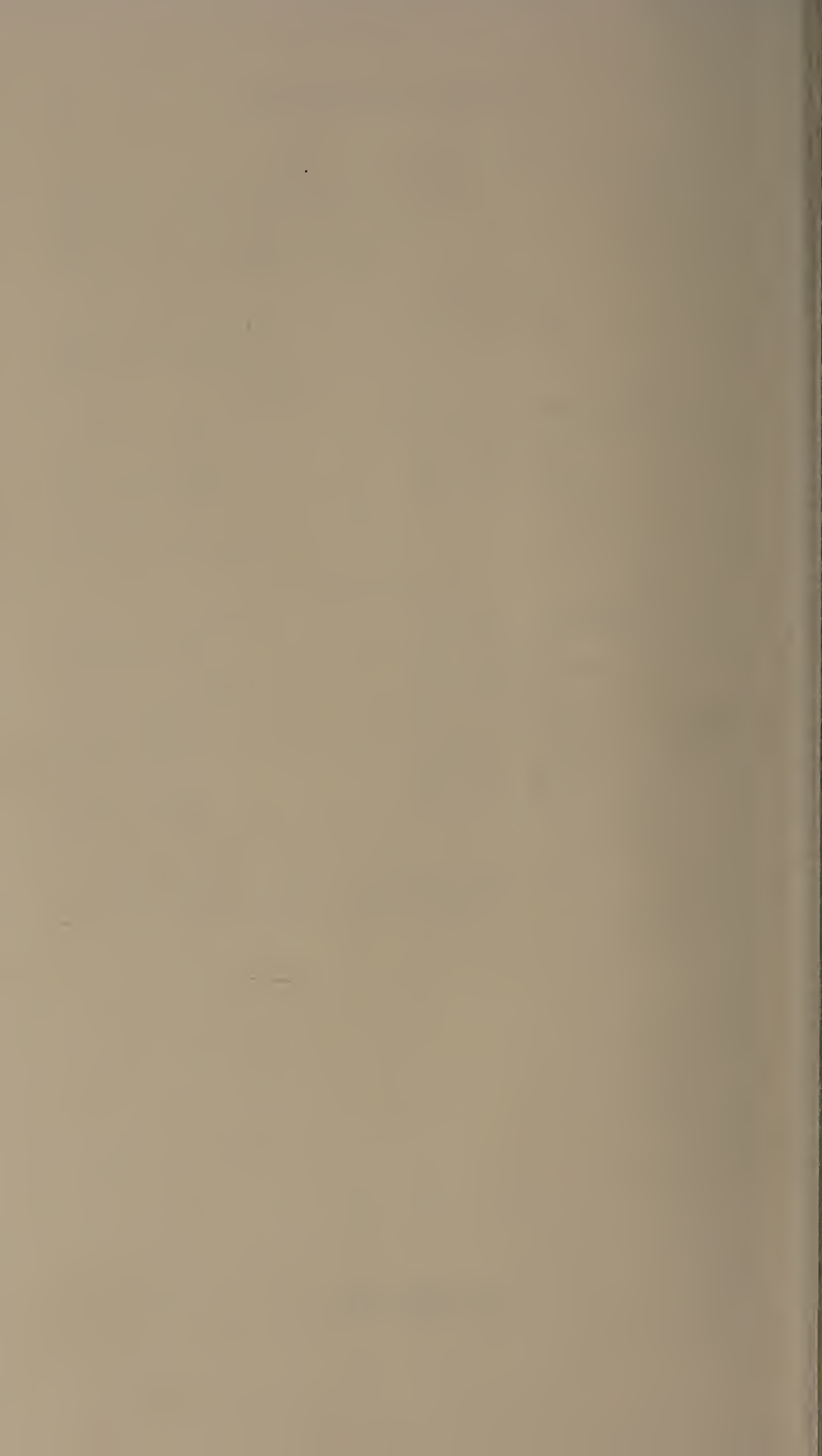
TIMOTHY J. CALLAHAN
 GEORGE MITCHELL
 HAROLD L. VAUGHAN

Assistant Assessors

ANTHONY BRODERICK
 JAMES J. BYRNE
 EDWARD J. CARROLL
 LEONARD W. DOLAN
 JOHN F. DRISCOLL
 JOSEPH M. FARRELL
 PAUL GERARDI
 ALEXANDER GILLIS
 JOHN J. HERRITY
 EDWARD L. HOPKINS

FREDERICK J. MCANULTY
 JOHN D. MCLEOD
 CHARLES J. MEHEGAN
 JOHN D. MOORE
 WARREN R. MOORE
 WILLARD F. O'Brien
 MATTHEW J. PETERS
 ALFRED J. TURNER
 EDWARD WEXLER

GLADYS E. MIKALONIS, *Senior Administrative Assistant*
 HENRY P. IRELAND, *Head Administrative Clerk*
 JOHN A. SHARKEY, *Senior Appraisal Engineer*





ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1967

ASSESSORS' OFFICE, CITY HALL ANNEX,
BOSTON, MASS., JANUARY 1, 1968

HON. KEVIN H. WHITE,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the year 1967:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1967, to be payable as of November 20, 1967, as follows:

Supervision of Retirement System	\$15,901 60
Metropolitan Parks	2,978,652 80
Metropolitan Sewerage	1,871,454 15
Boston Metropolitan District Expenses	7,565 06
Metropolitan Transit Authority — Operating Deficit	13,468,457 43
Metropolitan Air Pollution Control	22,045 84
Shellfish Purification Plants	12,588 62
Metropolitan Area Planning	27,719 55
Motor Vehicle Excise Tax Bills	29,694 60
Group Insurance Commission	274,315 34
	<hr/>
	\$18,708,394 99
*Metropolitan Water	5,184,144 84
	<hr/>
Total	\$23,892,539 83

* Not included in determining tax rate. Estimated income of Water Division of City of Boston was sufficient to meet this expenditure.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1967, determined by the Commissioner of Assessing, August 31, 1967, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$443,907,300	
Value of buildings	944,135,400	
	<hr/>	
Total value of real estate		\$1,388,042,700
Total value of personal estate		142,668,000
		<hr/>
Total valuation		\$1,530,710,700
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		169,600
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		21,300
		<hr/>
The total taxable valuation of the city upon which taxes were assessed for the financial year 1967, when all assessments were made, was		<u>\$1,530,901,600</u>

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS*

In accordance with the requirements of Section 4 of Chapter 5 of the Revised Ordinances of 1914 and General Laws, Chapter 44, Section 10, a statement is herewith included of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

YEAR	Valuations	Abatements
1965	\$1,626,087,900	\$91,172,900
1966	1,661,959,100	79,138,500
1967	1,688,614,500	56,191,400
	<hr/>	<hr/>
	*\$4,976,661,500	\$226,502,800
Less Abatements	226,502,800	
	<hr/>	
	3)\$4,750,158,700	
	<hr/>	
Three-year Average	\$1,583,386,200	

* Includes valuation of motor vehicles as provided by Chapter 379, Acts of 1928, Section 2 (Chapter 60A), and as amended by Chapter 244, Section 3, Acts of 1930. The average valuation for schools (excluding motor vehicles) was \$1,444,765,300.

EXEMPT VALUATIONS, 1967

CLASS	AMOUNT
<i>United States of America</i>	\$113,705,700
<i>Commonwealth of Massachusetts</i>	257,217,500
<i>Houses of Religious Worship and Religious Organizations</i>	51,403,100
<i>City of Boston</i>	482,493,200
<i>All Others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)</i>	293,610,800
<i>Total</i>	<u>\$1,198,430,300</u>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO
THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 11.78 percent, or \$117.80 per \$1,000; of this rate \$94.38 was for the general rate, and \$23.42 was for schools.

Real and personal property taxes	\$180,317,720 46
Real and personal property taxes, supplementary	22,488 02
Total property taxes	<u>\$180,340,208 48</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of Chapter 12, Section 12, of Revised Laws, amended Chapter 161, Acts of 1903, the sum of \$26,421.61 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the year 1967 also there was assessed to the Town of Brookline the additional sum of \$3,015.68, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

**VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1948-1967**

YEAR	Real Estate	Personal Estate	Total Valuation
1948	\$1,441,620,300	\$140,373,700	\$1,581,994,000
1949	1,459,118,000	142,313,500	1,601,431,500
1950	1,429,900,000	137,600,000	1,567,500,000
1951	1,433,186,800	137,573,200	1,570,760,000
1952	1,433,681,500	139,834,500	1,573,516,000
1953	1,428,187,400	137,478,600	1,565,666,000
1954	1,432,261,500	134,414,500	1,566,676,000
1955	1,409,337,900	132,162,100	1,541,500,000
1956	1,386,643,600	131,164,400	1,517,808,000
1957	1,363,457,100	128,312,900	1,491,770,000
1958	1,347,308,400	128,299,600	1,475,608,000
1959	1,334,941,600	127,627,400	1,462,569,000
1960	1,336,732,600	128,792,500	1,465,525,100
1961	1,337,591,900	130,740,800	1,468,332,700
1962	1,323,157,600	133,153,800	1,456,311,400
1963	1,309,853,500	135,146,500	1,455,000,000
1964	1,324,321,400	135,678,600	1,460,000,000
1965	1,352,183,900	137,816,100	1,490,000,000
1966	1,368,025,100	139,470,400	1,507,495,500
1967	1,388,042,700	142,668,000	1,530,710,700

GAIN AND LOSS, REAL AND PERSONAL BY WARDS (1967 Compared with 1966)

ASSESSING DEPARTMENT

WARD	Real Estate	Personal Estate	Total Real and Personal	Description of Wards by Districts
1.....	Gain \$2,940,400	Gain \$165,600	Gain \$3,106,000	Ward 1. East Boston.
2.....	Loss 2,281,300	Loss 99,700	Loss 2,381,000	Ward 2. Charlestown.
3.....	Loss 6,625,500	Gain 1,897,000	Loss 4,728,500	Ward 3. Boston Proper.
4.....	Gain 734,700	Gain 249,000	Gain 983,700	Ward 4. Back Bay, South.
5.....	Gain 2,922,300	Gain 142,500	Gain 3,064,800	Ward 5. Back Bay.
6.....	Gain 8,979,700	Gain 59,200	Gain 9,038,900	Ward 6. South Boston, North.
7.....	Gain 456,500	Gain 51,500	Gain 508,000	Ward 7. South Boston, South.
8.....	Gain 52,800	Loss 11,300	Gain 41,500	Ward 8. Roxbury, East and South.
9.....	Loss 129,200	Loss 54,400	Loss 183,600	Ward 9. Roxbury, Central.
10.....	Gain 232,700	Loss 23,600	Gain 209,100	Ward 10. Roxbury, West.
11.....	Gain 359,400	Loss 5,600	Gain 353,800	Ward 11. Roxbury, South; Eggleston Sq. and Forest Hills.
12.....	Loss 112,000	Loss 16,100	Loss 128,100	Ward 12. Roxbury, East.
13.....	Gain 491,800	Gain 405,200	Gain 897,000	Ward 13. Dorchester and Savin Hill.
14.....	Loss 948,200	Loss 79,500	Loss 1,027,700	Ward 14. Dorchester, West.
15.....	Gain 444,400	Gain 109,300	Gain 553,700	Ward 15. Dorchester, North Central.
16.....	Gain 344,200	Loss 21,300	Gain 322,900	Ward 16. Dorchester, South.
17.....	Gain 90,100	Loss 21,200	Gain 68,900	Ward 17. Dorchester, Center.
18.....	Gain 4,216,400	Gain 35,700	Gain 4,252,100	Ward 18. Hyde Park and Mattapan.
19.....	Gain 140,600	Gain 2,400	Gain 143,000	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 2,412,900	Gain 16,200	Gain 2,429,100	Ward 20. West Roxbury, Roslindale.
21.....	Gain 3,209,200	Loss 30,100	Gain 3,179,100	Ward 21. Brighton, South.
22.....	Gain 2,085,700	Gain 426,800	Gain 2,512,500	Ward 22. Brighton, North.
Net R. E. Gain	\$20,017,600	Net Gain	Net Gain	
Net P. E. Gain	3,197,600	\$3,197,600	\$23,215,200	
Net Total Gain	\$23,215,200	Net Gain 1967	\$1,530,710,700	
		1966	1,507,495,500	
		Net Total Gain	\$23,215,200	

VALUATION, JANUARY 1, 1966

WARD	REAL ESTATE	PERSONAL EST.	TOTAL
1	\$41,571,500	\$1,857,900	\$43,429,400
2	35,398,300	392,700	35,791,000
3	312,591,800	42,743,500	355,335,300
4	84,219,600	59,272,800	143,492,400
5	178,392,700	2,442,400	180,835,100
6	83,297,800	574,200	83,872,000
7	29,600,800	440,800	30,041,600
8	26,386,000	524,700	26,910,700
9	19,807,200	503,400	20,310,600
10	18,407,100	166,100	18,573,200
11	23,891,700	24,816,800	48,708,500
12	22,288,900	146,300	22,435,200
13	27,825,400	359,200	28,184,600
14	41,745,900	416,600	42,162,500
15	21,860,400	202,300	22,062,700
16	39,179,600	515,800	39,695,400
17	35,157,400	292,700	35,450,100
18	77,707,400	1,728,100	79,435,500
19	35,886,000	308,200	36,194,200
20	74,007,500	599,200	74,606,700
21	82,474,000	482,100	82,956,100
22	56,328,100	684,600	57,012,700
Totals.	\$1,368,025,100	\$139,470,400	\$1,507,495,500

ASSESSING DEPARTMENT

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VALUATION, JANUARY 1, 1967

WARD	REAL ESTATE	PERSONAL EST.	TOTAL
1.....	\$44,511,900	\$2,023,500	\$46,535,400
2.....	33,117,000	293,000	33,410,000
3.....	305,966,300	44,640,500	350,606,800
4.....	84,954,300	59,521,800	144,476,100
5.....	181,315,000	2,584,900	183,899,900
6.....	92,277,500	633,400	92,910,900
7.....	30,057,300	492,300	30,549,600
8.....	26,438,800	513,400	26,952,200
9.....	19,678,000	449,000	20,127,000
10.....	18,639,800	142,500	18,782,300
11.....	24,251,100	24,811,200	49,062,300
12.....	22,176,900	130,200	22,307,100
13.....	28,317,200	764,400	29,081,600
14.....	40,797,700	337,100	41,134,800
15.....	22,304,800	311,600	22,616,400
16.....	39,523,800	494,500	40,018,300
17.....	35,247,500	271,500	35,519,000
18.....	81,923,800	1,763,800	83,687,600
19.....	36,026,600	310,600	36,337,200
20.....	76,420,400	615,400	77,035,800
21.....	85,683,200	452,000	86,135,200
22.....	58,413,800	1,111,400	59,525,200
Totals.....	\$1,388,042,700	\$142,668,000	\$1,530,710,700

RECAPITULATION OF GAIN AND LOSS

Real and Personal Estate

Real and Personal, 1967	.	.	.	.	.	.	.	\$1,530,710,700
Real and Personal, 1966	.	.	.	.	.	.	.	1,507,495,500
Net Gain	.	.	.	.	.	.	.	\$23,215,200
Real Estate, 1967	.	.	.	.	.	.	.	\$1,388,042,700
Real Estate, 1966	.	.	.	.	.	.	.	1,368,025,100
Net Gain	.	.	.	.	.	.	.	\$20,017,600
Personal Estate, 1967	.	.	.	.	.	.	.	\$142,668,000
Personal Estate, 1966	.	.	.	.	.	.	.	139,470,400
Net Gain	.	.	.	.	.	.	.	\$3,197,600
Gain, Real Estate	.	.	.	.	.	.	.	\$20,017,600
Gain, Personal Estate	.	.	.	.	.	.	.	3,197,600
Net Gain, Real and Personal Estate	.	.	.	.	.	.	.	\$23,215,200

1967 DIVISION OF TAX RATE

						1966	1967
GENERAL TAX RATE	.	.	.	.	.	\$76 57	\$94 38
SCHOOL TAX RATE	24 43	23 42
TOTAL TAX RATE	\$101 00	\$117 80

ASSESSING DEPARTMENT

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TAX RATE COMPUTATION 1966-1967

APPROPRIATIONS	1966	1967
City Budget.....	\$140,444,047 00	\$161,061,042 00
County Budget.....	10,185,462 00	11,741,486 00
School Budget.....	50,692,877 00	56,670,439 00
Debt and Interest.....	14,323,208 19	15,739,348 32
M.B.T.A. Assessments.....	11,406,248 18	13,485,762 70
M.D.C. Assessments.....	2,338,233 43	2,972,364 86
State Assessments.....	126,824 69	385,659 44
Pensions and Annuities:		
Contributory.....	10,294,898 58	12,177,037 03
Non-Contributory.....	6,130,000 00	5,955,000 00
Overlay:		
Deficit.....	586,751 25	98,477 70
Current.....	7,251,578 24	8,589,944 81
Sewer Underestimate.....	443,639 89	653,370 61
Revenue Deficit.....		2,279,631 29
Total.....	\$254,223,768 45	\$291,809,563 76
REVENUES		
DEPARTMENTAL:		
City.....	\$18,399,424 60	\$22,004,306 73
County.....	2,880,273 42	3,325,703 69
Schools.....	848,057 60	853,000 00
FROM CHERRY SHEET:		
City.....	31,421,040 50	28,110,398 30
County.....	300,000 00	275,000 00
Schools.....	1,151,942 40	68,225 04
Corporation Tax.....	789,374 57	789,374 57
G.L. c. 69 and c.71.....	1,013,915 10	1,204,228 31
School Aid, G. L. c. 70, as amended.....	8,864,545 52	10,496,248 93
State Tax Appropriation, Acts 1963, c. 660..	11,472,671 72	25,159,981 95
Meals Tax.....	1,010,568 24	1,232,704 43
Urban Redevelopment Corp. Excise Taxes...	977,056 55	1,366,350 00
State-Owned Lands.....	576,042 40	571,432 99
Receipts in 1967 withheld in 1966 Chapter 70		6,292,488 15
Motor Vehicle Excise Tax.....	7,648,765 88	8,074,871 82
School Budget Unexpended Balances.....	372,824 07	268,336 85
Sewer Overestimate.....	37,645 60	1,365,112 00
Reserve Fund, ch. 44 sec 53.....	920,632 50	
Free Cash.....	13,281,487 78	
Taxes:		
Real Estate and Personal Property.....	*152,257,500 00	*180,351,800 00
Total.....	\$254,223,768 45	\$291,809,563 76
* Estimated		
	1966	1967
Total Appropriations (excluding Overlay).....	\$246,972,190 21	\$283,219,618 95
Less Estimated Revenues.....	101,966,268 45	111,457,763 76
Net Requirements (before Overlay).....	\$145,005,921 76	\$171,761,855 19
Overlay.....	7,251,578 24	8,589,944 81
Net Requirements.....	\$152,257,500 00	\$180,351,800 00
Valuations.**		
Real Estate.....	*\$1,368,019 40	*\$1,388,290 40
Personal Estate.....	*139,480 60	*142,709 60
Total.....	*\$1,507,500 00	*\$1,531,000 00
Tax Rate.....	\$101 00	\$117 80

* Estimated

** Thousands

LAND, BUILDING VALUATIONS AND TAX RATES
CITY OF BOSTON
1931 — 1967

Year	Total Value Tax-Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1967.....	\$1,198,430,300	\$117 80	\$443,907,300	\$944,135,400	\$1,388,042,700
1966.....	1,117,719,200	101 00	449,650,400	918,374,700	1,368,025,100
1965.....	1,054,195,000	115 00	452,534,300	899,649,600	1,352,183,900
1964.....	989,719,500	99 80	450,954,500	873,366,900	1,324,321,400
1963.....	966,890,000	96 00	449,427,300	860,426,300	1,309,853,500
1962.....	917,016,000	99 80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100 60	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100 70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101 20	484,904,600	850,037,000	1,334,941,600
1958.....	838,978,600	93 00	492,781,400	854,527,000	1,347,308,400
1957.....	832,034,200	86 00	513,799,600	849,657,500	1,363,457,100
1956.....	808,328,500	78 70	528,735,600	857,908,000	1,386,643,600
1955.....	797,802,800	69 80	539,281,400	870,056,500	1,409,337,900
1954.....	764,352,300	69 80	552,721,300	879,540,200	1,432,261,500
1953.....	708,592,800	70 70	553,576,400	874,611,000	1,428,187,400
1952.....	679,438,200	66 80	561,967,200	871,714,300	1,433,681,500
1951.....	653,933,800	62 80	567,459,600	865,727,200	1,433,186,800
1950.....	603,701,600	63 00	571,559,100	858,340,900	1,429,900,000
1949.....	559,609,400	56 80	587,733,300	871,384,700	1,459,118,000
1948.....	540,688,000	53 40	589,527,000	852,093,300	1,441,620,300
1947.....	530,418,400	46 50	588,353,400	821,685,700	1,410,039,100
1946.....	527,287,400	42 00	585,397,500	803,777,700	1,389,175,200
1945.....	527,200,600	42 50	585,772,400	746,096,000	1,331,868,400
1944.....	526,376,000	39 90	584,033,400	730,685,400	1,314,718,800
1943.....	525,588,700	41 00	598,210,600	726,529,400	1,324,740,000
1942.....	505,715,800	41 00	611,085,900	728,671,000	1,339,756,900
1941.....	499,181,300	39 60	622,946,100	718,191,400	1,314,137,500
1940.....	483,793,200	40 60	643,082,900	719,048,600	1,362,131,500
1939.....	482,281,000	39 90	695,919,500	706,242,200	1,402,161,700
1938.....	472,285,800	41 30	709,842,800	727,747,100	1,437,589,900
1937.....	468,872,100	38 70	728,161,900	742,243,200	1,470,405,100
1936.....	465,641,000	38 00	741,813,700	748,373,100	1,490,186,800
1935.....	465,724,500	37 00	759,123,900	758,262,800	1,517,386,700
1934.....	468,763,000	37 10	774,742,800	779,928,400	1,554,671,200
1933.....	469,838,800	32 80	803,035,900	848,936,900	1,651,972,800
1932.....	459,848,400	35 50	862,511,300	891,313,000	1,753,824,300
1931.....	450,873,300	31 50	882,010,500	932,777,800	1,814,788,300

**VALUATION OF TAXABLE LAND AND BUILDINGS,
BY WARDS, 1967**

WARD	Value Land	Value Buildings	Total Value
1.....	\$14,440,200	\$30,071,700	\$44,511,900
2.....	11,862,300	21,254,700	33,117,000
3.....	143,422,400	162,543,900	305,966,300
4.....	26,708,800	58,245,500	84,954,300
5.....	60,097,800	121,217,200	181,315,000
6.....	29,315,300	62,962,200	92,277,500
7.....	9,036,800	21,020,500	30,057,300
8.....	9,631,800	16,807,000	26,438,800
9.....	10,159,300	9,518,700	19,678,000
10.....	5,082,500	13,557,300	18,639,800
11.....	6,370,000	17,881,100	24,251,100
12.....	6,414,200	15,762,700	22,176,900
13.....	7,089,800	21,227,400	28,317,200
14.....	9,470,700	31,327,000	40,797,700
15.....	4,901,900	17,402,900	22,304,800
16.....	9,323,500	30,200,300	39,523,800
17.....	8,854,400	26,393,100	35,247,500
18.....	15,200,900	66,722,900	81,923,800
19.....	9,091,200	26,935,400	36,026,600
20.....	14,586,600	61,833,800	76,420,400
21.....	20,379,100	65,304,100	85,683,200
22.....	12,467,800	45,946,000	58,413,800
Totals	\$443,907,300	\$944,135,400	\$1,388,042,700

**AVERAGE VALUATIONS USED, FINANCIAL YEARS
1918-19 TO 1967**

Financial Year											Basis, Three Years
1918-19	.	.	.	.	.	.	.	.	.	.	\$1,541,597,610 68
1919-20	.	.	.	.	.	.	.	.	.	.	1,518,938,942 75
1920-21	.	.	.	.	.	.	.	.	.	.	1,490,343,142 57
1921-22	.	.	.	.	.	.	.	.	.	.	1,526,365,954 67
1922-23	.	.	.	.	.	.	.	.	.	.	1,557,388,410 46
1923-24	.	.	.	.	.	.	.	.	.	.	1,606,575,806 95
1924-25	.	.	.	.	.	.	.	.	.	.	1,651,200,431 88
1925-26	.	.	.	.	.	.	.	.	.	.	1,720,250,701 60
1926	.	.	.	.	.	.	.	.	.	.	1,780,945,466 16
1927	.	.	.	.	.	.	.	.	.	.	1,841,057,566 16
1928	.	.	.	.	.	.	.	.	.	.	1,882,009,566 67
1929	.	.	.	.	.	.	.	.	.	.	1,909,255,300 00
1930	.	.	.	.	.	.	.	.	.	.	1,948,731,046 00
1931	.	.	.	.	.	.	.	.	.	.	1,973,091,133 33
1932	.	.	.	.	.	.	.	.	.	.	1,984,506,400 03
1933	.	.	.	.	.	.	.	.	.	.	1,945,584,733 00
1934	.	.	.	.	.	.	.	.	.	.	1,843,744,900 00
1935	.	.	.	.	.	.	.	.	.	.	1,744,959,500 00
1936	.	.	.	.	.	.	.	.	.	.	1,675,264,600 30
1937	.	.	.	.	.	.	.	.	.	.	1,631,106,175 00
1938	.	.	.	.	.	.	.	.	.	.	1,598,902,763 00
1939	.	.	.	.	.	.	.	.	.	.	1,570,885,561 00
1940	.	.	.	.	.	.	.	.	.	.	1,543,610,935 00
1941	.	.	.	.	.	.	.	.	.	.	1,514,947,672 33
1942	.	.	.	.	.	.	.	.	.	.	1,481,586,003 00
1943	.	.	.	.	.	.	.	.	.	.	1,460,074,903 00
1944	.	.	.	.	.	.	.	.	.	.	1,438,927,624 00
1945	.	.	.	.	.	.	.	.	.	.	1,428,381,963 00
1946	.	.	.	.	.	.	.	.	.	.	1,436,571,039 00
1947	.	.	.	.	.	.	.	.	.	.	1,459,013,321 06
1948	.	.	.	.	.	.	.	.	.	.	1,471,948,589 00
1949	.	.	.	.	.	.	.	.	.	.	1,500,576,133 00
1950	.	.	.	.	.	.	.	.	.	.	1,538,774,760 00
1951	.	.	.	.	.	.	.	.	.	.	1,578,935,227 00
1952	.	.	.	.	.	.	.	.	.	.	1,583,733,737 00
1953	.	.	.	.	.	.	.	.	.	.	1,580,293,053 00
1954	.	.	.	.	.	.	.	.	.	.	1,569,133,815 00
1955	.	.	.	.	.	.	.	.	.	.	1,589,835,787 00
1956	.	.	.	.	.	.	.	.	.	.	1,566,764,348 00
1957	.	.	.	.	.	.	.	.	.	.	1,538,650,276 00
1958	.	.	.	.	.	.	.	.	.	.	1,520,692,409 00
1959	.	.	.	.	.	.	.	.	.	.	1,504,639,094 00
1960	.	.	.	.	.	.	.	.	.	.	1,507,363,894 00
1961	.	.	.	.	.	.	.	.	.	.	1,529,703,369 00
1962	.	.	.	.	.	.	.	.	.	.	1,538,338,536 00
1963	.	.	.	.	.	.	.	.	.	.	1,560,357,995 00
1964	.	.	.	.	.	.	.	.	.	.	1,552,423,300 00
1965	.	.	.	.	.	.	.	.	.	.	1,553,591,900 00
1966	.	.	.	.	.	.	.	.	.	.	1,562,076,200 00
1967	.	.	.	.	.	.	.	.	.	.	1,583,386,200 00

NOTE.—Commencing 1926 the financial year begins on January 1.

TAXES ON PROPERTY — DISTRIBUTION OF TAX RATE

ASSESSING DEPARTMENT

	YEAR				Real Estate	Personal Estate	Total	RATE PER \$1,000		Total
								General Rate	School Rate	
1952	\$95,769,924 20	\$9,340,944 60	\$105,110,868 80	\$53 71	\$13 09	\$66 80
1953	100,972,849 18	9,719,737 02	110,692,586 20	58 20	12 50	70 70
1954	99,971,852 70	9,382,132 10	109,353,984 80	57 40	12 40	69 80
1955	98,371,785 42	9,224,914 58	107,596,700 00	54 71	15 09	69 80
1956	109,128,851 32	10,322,638 28	119,451,489 60	61 43	17 27	78 70
1957	117,257,310 60	11,034,909 40	128,292,220 00	66 37	19 63	86 00
1958	125,299,681 20	11,931,862 80	137,231,544 00	72 60	20 40	93 00
1959	135,096,089 92	12,915,892 88	148,011,982 80	81 70	19 50	101 20
1960	134,608,972 82	12,969,404 75	147,578,377 57	81 00	19 70	100 70
1961	134,527,752 40	13,143,681 74	147,671,434 14	80 25	20 35	100 60
1962	132,013,164 56	13,283,649 46	145,296,814 02	78 00	21 80	99 80
1963	125,745,936 00	12,974,064 00	138,720,000 00	72 59	23 41	96 00
1964	132,167,275 72	13,540,724 28	145,708,000 00	75 92	23 88	99 80
1965	155,501,148 50	15,848,851 50	171,350,000 00	88 60	26 40	115 00
1966	138,170,535 10	14,086,510 40	152,257,045 50	76 57	24 43	101 00
1967	163,511,430 06	16,806,290 40	180,317,720 46	94 38	23 42	117 80

NUMBER OF PROPERTY ITEMS ASSESSED IN 1967

WARD	Real Estate	Personal Estate	Water	Sewer Use	Better- ments
1.....	6,420	492	794	770	151
2.....	3,119	206	534	504	2
3.....	3,402	4,290	685	468	0
4.....	2,479	415	798	591	0
5.....	3,477	1,731	943	607	0
6.....	4,129	356	813	667	14
7.....	3,781	245	731	622	63
8.....	2,521	245	664	583	13
9.....	2,558	322	1,010	908	5
10.....	2,188	118	491	390	7
11.....	3,288	170	883	675	57
12.....	2,415	134	1,066	1,007	14
13.....	3,194	302	833	751	62
14.....	5,027	374	1,657	1,458	83
15.....	3,120	131	727	652	37
16.....	5,275	524	875	695	303
17.....	4,997	309	1,015	815	100
18.....	13,594	412	1,930	1,419	1,607
19.....	5,133	269	903	672	166
20.....	12,198	518	1,229	922	811
21.....	2,654	443	738	605	53
22.....	5,206	373	876	610	201
Totals.....	100,175	12,379	20,195	16,391	3,749

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under Chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$91,192 42
Assessment under Chapter 450, Acts of 1889, as amended by Chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	\$63,811 42
Assessment under Chapter 437, Acts of 1893, as amended by Chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	\$26,896 51
Total	<u>\$181,900 35</u>
Assessment under Chapter 248, Acts of 1935 (General Laws, Chapter 40, Sections 42A to 42D), of 1966 Water Liens, added to taxes . . . . .	.\$1,718,418 67
Assessments under Chapter 311, Acts of 1961, authorizing the City of Boston "To Establish Annual Sewer Charge for the Use of Its Sewers"—General Laws, Chapter 80, Section 13, added to taxes	663,692 93
Grand Total	<u><u>.\$2,564,011 95</u></u>

	Clause	Area	Land	Buildings	Total	ABC Returns
United States of America	1	24,586,897	\$38,745,300	\$74,960,400	\$113,705,700	—
Commonwealth of Massachusetts	2	212,038,842	111,301,800	145,915,700	257,217,500	—
Literary	31	32,847,369	24,698,200	119,482,300	144,180,500	\$38,488,173 67
Benevolent	32	11,709,508	11,943,400	83,403,700	95,347,100	18,054,702 71
Charitable	33	9,045,826	5,456,800	38,114,900	43,571,700	10,183,702 45
Scientific	34	679,738	1,140,400	2,492,300	3,632,700	2,302,292 39
Temperance Societies, Inc.	35	1,450	2,200	5,800	8,000	4,000 00
Incorporated Organization of United States Veterans	5	403,712	224,500	473,000	697,500	81,725 00
Military	6	27,585	280,300	169,700	450,000	—
Fraternal Societies	7	4,420	15,900	23,600	39,500	10,000 00
Religious Organizations	10	34,933	29,000	36,000	65,000	40,575 00
Houses of Religious Worship	11	15,700,978	12,744,400	33,448,100	46,192,500	587,852 42
Cemeteries	12	24,053,308	4,529,000	616,600	5,145,600	33,246 00
Special Clauses 15, 17, 18, 19, 20, 21	16-21	7,067,044	1,614,900	1,293,000	2,907,900	382,601 03
G. L., Chap. 160, sec. 87, Railroads	22	324,984	41,300	—	41,300	—
Medical Service	23	19,947	398,900	2,101,100	2,500,000	1,208,135 92
Chap. 95, Acts 1960, K of C Clause 24	24	188,072	96,200	138,400	234,600	—
CITY OF BOSTON						
Schools	A	12,526,591	6,301,900	52,912,800	59,214,700	—
Fire	B	883,485	709,400	3,857,600	4,567,000	—
All Others	C	5,912,668	3,880,000	11,708,800	15,588,800	—
City Hall and Annex	D	376,151	3,592,300	16,165,700	19,758,000	—
City of Boston Parking Areas (Commonwealth Lease to City)	D2	740,952	4,801,500	257,800	5,059,300	—
Parks and Playgrounds	F	86,902,490	84,473,600	5,838,600	90,312,200	—
Libraries	I	344,411	2,970,600	3,135,300	6,105,900	—
Foreclosures	J	10,209,505	2,901,100	1,680,500	4,581,600	—
Boston Housing Authority	K	22,503,389	9,360,700	93,383,500	102,744,200	—
Health	L	342,897	273,700	977,900	1,251,600	—
Hospitals	M	2,928,710	1,013,700	11,101,900	12,115,600	—
Institutions	N	12,844,751	1,750,300	8,712,700	10,463,000	—
Redevelopment Authority	O	9,598,994	26,516,200	13,077,900	39,594,100	—
Chapter 121A	OO	1,928,433	4,937,400	77,055,000	81,992,400	—
Police	P	299,537	891,700	2,925,300	3,817,000	—
Printing	R	18,830	94,200	265,800	360,000	—
Public Buildings and Off Street Parking	S	828,194	6,181,200	8,064,200	14,245,400	—
Public Works Department	T	7,864,898	2,149,300	7,541,900	9,691,200	—
Welfare	U	53,185	156,900	874,300	1,031,200	—

RECAPITULATION OF EXEMPT PROPERTY, 1967

WARD				Area	Land	Buildings	Total	Items
1	.	.	.	128,981,965	\$45,335,000	\$86,006,300	\$131,341,300	324
2	.	.	.	15,025,483	21,204,700	29,518,700	50,723,400	596
3	.	.	.	13,791,228	84,281,200	133,301,000	217,582,200	933
4	.	.	.	14,007,105	31,638,800	173,351,300	204,990,100	290
5	.	.	.	14,123,582	88,786,400	25,887,300	114,673,700	406
6	.	.	.	27,312,674	25,691,200	44,103,500	69,794,700	332
7	.	.	.	16,275,568	4,973,300	14,933,800	19,907,100	167
8	.	.	.	7,681,659	6,157,900	30,333,200	36,491,100	450
9	.	.	.	4,879,511	4,620,500	8,819,900	13,440,400	1,185
10	.	.	.	10,333,817	4,257,100	44,606,300	48,863,400	244
11	.	.	.	5,904,839	2,387,800	10,322,400	12,710,200	425
12	.	.	.	27,705,217	4,460,000	24,249,200	28,709,200	364
13	.	.	.	18,191,750	5,040,000	22,686,500	27,726,500	211
14	.	.	.	16,105,407	4,073,300	22,281,600	26,354,900	193
15	.	.	.	2,190,197	824,100	2,157,700	2,981,800	76
16	.	.	.	12,315,846	3,042,700	13,146,500	16,189,200	223
17	.	.	.	7,923,613	1,301,400	7,307,000	8,608,400	127
18	.	.	.	51,006,972	3,743,100	18,675,600	22,418,700	570
19	.	.	.	23,653,671	5,846,700	18,142,000	23,988,700	212
20	.	.	.	51,653,032	6,886,500	13,943,900	20,830,400	590
21	.	.	.	18,762,814	11,380,500	54,439,100	65,819,600	113
22	.	.	.	28,016,734	10,286,000	23,999,300	34,285,300	255
GRAND TOTAL				515,842,684	\$376,218,200	\$822,212,100	\$1,198,430,300	8,286

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1965-1967 by Class of Exemption Shown in Tabulation

CLASS	1967	1966	1965
United States of America	\$113,705,700	\$114,330,500	\$110,488,000
Commonwealth of Massachusetts	257,217,500	230,890,400	215,919,100
City of Boston	482,493,200	453,109,000	426,877,900
Houses of Religious Worship and Religious Organizations	51,403,100	46,270,400	44,795,800
All others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	293,610,800	273,118,900	256,114,200
Totals	\$1,198,430,300	\$1,117,719,200	\$1,054,195,000

Those public housing parcels listed in the name of the United States of America are included in the "Aggregates of Exempt Property" in table listed "United States of America," and those assessed to "Boston Housing Authority" are listed in the table under "City of Boston."

MOTOR VEHICLE EXCISE

The motor vehicle excise was originally created by the passage of Chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law became Chapter 60A of the General Laws.

This excise, per Acts of 1960, Chapter 758, is levied at a fixed state rate of \$66.00 per thousand and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

**RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON FOR THE YEAR 1967**

Commitment	Date of Com- mitment	Number	Value	Excise
1967 Levy:				
First.....	March 15, 1967	25,970	\$18,679,440	\$1,232,843 04
Second.....	April 5, 1967	33,345	27,205,870	1,795,687 42
Third.....	May 5, 1967	29,750	20,524,530	1,354,618 98
Fourth.....	May 24, 1967	32,456	23,198,790	1,531,120 14
Fifth.....	June 21, 1967	22,853	25,535,918	1,514,742 10
Sixth.....	August 14, 1967	14,981	17,239,275	902,525 03
Seventh.....	Sept. 25, 1967	13,086	16,784,405	790,012 36
Eighth.....	Oct. 10, 1967	5,514	7,418,365	346,572 00
Ninth.....	Nov. 20, 1967	7,131	8,687,758	309,154 91
Tenth.....	Jan. 26, 1968	12,528	16,525,963	392,603 38
Eleventh.....	May 10, 1968	7,370	9,660,790	121,204 59
		204,984	\$191,461,104	\$10,290,983 95

The State Department of Taxation instituted a new procedure in 1963 for the billing of Motor Vehicle Excise in accordance with a 1962 Act of the Massachusetts Legislature.

At a charge of fifteen cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessor's copy, and a commitment sheet and Assessor's valuation list.

MOTOR VEHICLE EXCISE TAX, 1938 TO 1967

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1938	108,367	\$882,498 89	\$35 15
1939	114,189	914,089 49	35 90
1940	120,792	1,013,768 21	36 40
1941	128,342	1,211,379 84	36 80
1942	99,403	934,767 22	36 46
1943	87,369	603,744 70	36 33
1944	86,949	441,618 65	35 85
1945	89,459	355,486 51	35 60
1946	108,550	576,263 10	35 40
1947	124,143	1,148,879 91	36 23
1948	132,901	1,626,886 39	38 07
1949	147,604	2,248,090 78	41 32
1950	166,351	2,875,962 79	44 16
1951	171,469	3,330,635 28	46 85
1952	169,872	3,359,024 55	48 25
1953	179,236	3,723,396 69	50 42
1954	181,171	4,083,913 95	51 86
1955	195,894	4,935,600 15	53 37
1956	193,364	5,407,426 05	54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00
1965	207,804	9,453,132 26	66 00
1966	207,392	10,169,753 97	66 00
1967	204,984	10,290,983 95	66 00

TABLE OF ABATEMENTS GRANTED, 1956—1967

Levy Year	Tax Rate	Abated 1967	Value Abated	Abated 1966	Value Abated	Abated 1965	Value Abated	Abated 1964	Value Abated	Abated 1963	Value Abated
1967.....	\$117 80	\$5,664,683 94	\$48,087,300								
1966.....	101 00	2,433,453 60	24,093,600	\$4,170,030 43	\$41,287,430						
1965.....	115 00	1,641,429 50	14,273,300	2,731,779 00	23,754,600	\$4,929,532 50	\$42,865,500				
1964.....	99 80	457,014 14	4,579,300	514,159 62	5,151,900	3,184,618 00	31,910,000	\$2,438,213 80	\$24,431,000		
1963.....	96 00	118,176 00	1,231,000	239,952 00	2,499,500	1,173,417 60	12,223,100	1,373,068 80	14,302,800	\$3,152,832 00	\$32,842,000
1962.....	99 80	98,303 00	985,000	92,554 52	927,400	809,877 00	8,115,000	1,173,827 64	11,761,800	1,520,707 49	15,237,550
1961.....	100 60	55,574 44	552,400	79,353 28	788,800	345,218 96	3,431,600	595,682 78	5,921,300	1,045,973 41	10,397,350
1960.....	100 70	55,898 57	555,100	62,323 23	618,900	335,089 32	3,327,600	370,082 57	3,675,100	1,014,975 44	10,079,200
1959.....	101 20	16,849 80	166,500	35,106 28	346,900	481,580 44	4,758,700	128,685 92	1,271,600	293,459 76	2,899,800
1958.....	93 00	7,951 50	85,500	632 40	6,800	23,928 90	257,300	60,291 90	648,300	432,766 20	4,653,400
1957.....	86 00	—	—	412 80	4,800	2,554 20	29,700	31,149 20	362,200	268,569 40	3,122,900
1956.....	78 70	—	—	—	—	1,385 12	17,600	74,221 97	943,100	110,022 60	1,398,000

Chapter 808, Acts of 1963, created a new exemption under Chapter 59, Section 5, known as Clause 41st, becoming effective January 1, 1964, and providing for an exemption of up to \$4,000 in valuation for certain elderly persons.

LIST OF ASSESSORS—1967

FRANCIS X. CUDDY, *Commissioner of Assessing*, resigned August 7, 1967
 MARIO MISCI, *Commissioner of Assessing*, appointed August 7, 1967
 EDMOND J. DONLAN, *Associate Commissioner*
 DAVID J. SALIBA, *Associate Commissioner*
 JOHN P. DOHERTY, *Executive Secretary*

Board of Review

PAUL J. OSWALD, *Chairman*
 LOUIS LEVINE, *Member*
 HELEN M. SULLIVAN, *Member*

Deputy Assessor

GEORGE F. CRONIN

District Directors

JAMES P. BUCKLEY
 LOUIS M. GROPMAN
 MAURICE F. JOYCE
 EMMETT J. KELLY
 JOHN J. RILEY
 BERNARD F. SHADRAWY

Supervisors of Assistant Assessors

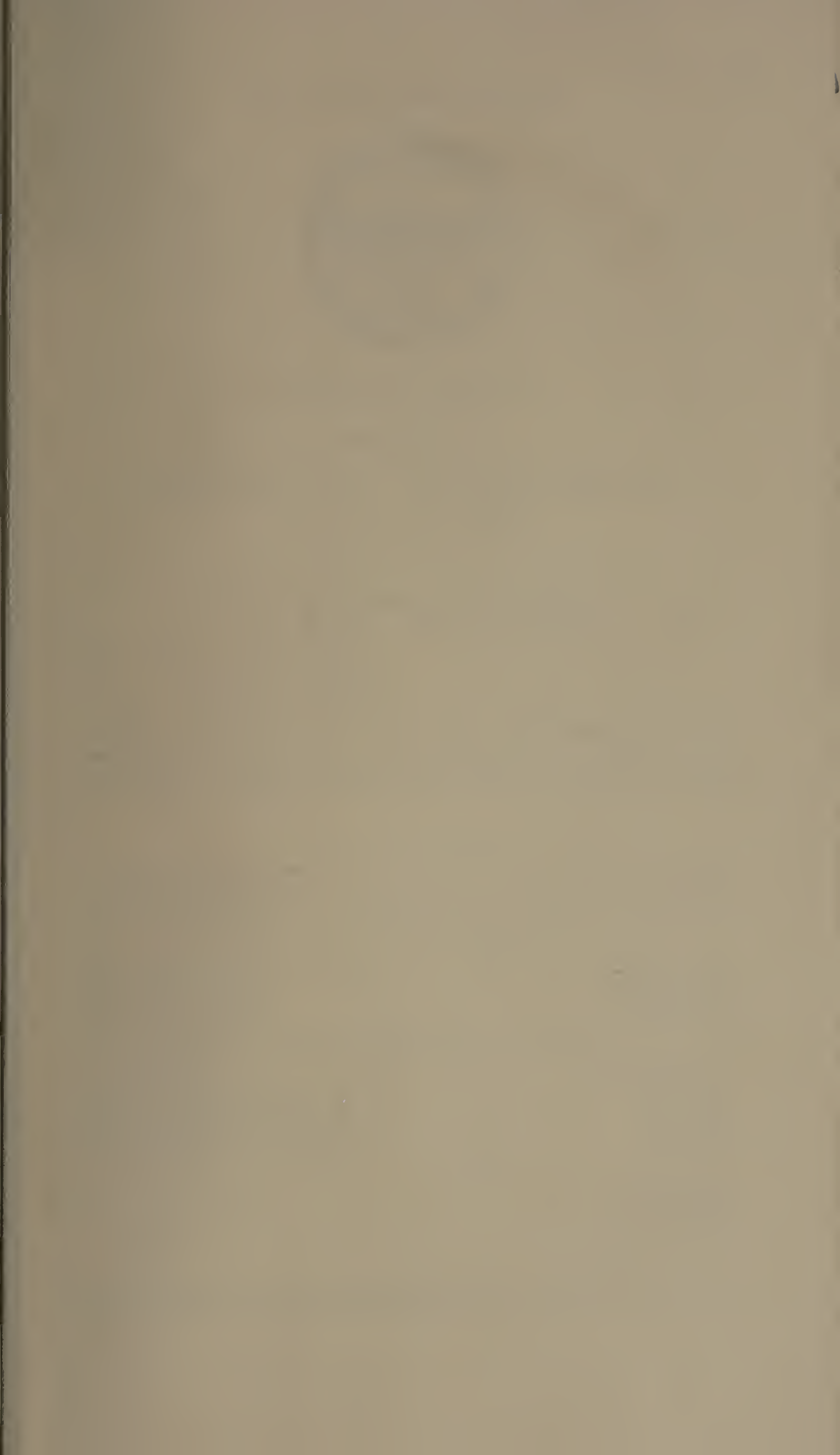
TIMOTHY J. CALLAHAN
 GEORGE MITCHELL
 HAROLD L. VAUGHAN

Assistant Assessors

ANTHONY BRODERICK
 JAMES J. BYRNE, deceased June 16,
 1967
 EDWARD J. CARROLL
 LEONARD W. DOLAN
 JOHN F. DRISCOLL
 JOSEPH M. FARRELL
 PAUL GERARDI
 ALEXANDER GILLIS
 JOHN J. HERRITY
 EDWARD L. HOPKINS

FREDERICK J. McANULTY
 JOHN D. McLEOD
 CHARLES J. MEHEGAN
 JOHN D. MOORE
 WARREN R. MOORE
 WILLARD F. O'BRIEN
 MATTHEW J. PETERS
 FRANK SHIMONE, provisional ap-
 pointment, November 1, 1967
 ALFRED J. TURNER
 EDWARD WEXLER

GLADYS E. MIKALONIS, *Senior Administrative Assistant*
 HENRY P. IRELAND, *Head Administrative Clerk*
 JOHN A. SHARKEY, *Senior Appraisal Engineer*, resigned August 31, 1967
 EDMUND C. CORSANO, *Acting Senior Appraisal Engineer*





ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1968

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., JANUARY 1, 1969

HON. KEVIN H. WHITE,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the year 1968:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1968, to be payable as of November 20, 1968, as follows:

Supervision of Retirement System	\$20,947 50
Metropolitan Parks	\$3,040,930 16
Metropolitan Sewerage	2,056,189 83
Boston Metropolitan District Expenses	7,092 24
Massachusetts Bay Transportation Authority — Operating Deficit	15,798,622 73
Metropolitan Air Pollution Control	23,775 79
Shellfish Purification Plants	18,682 09
Metropolitan Area Planning Council	28,566 95
Motor Vehicle Excise Tax Bills	31,241 25
Group Insurance Commission	274,492 06
	<hr/>
	\$21,300,540 60
*Metropolitan Water	5,348,206 92
	<hr/>
Total	\$26,648,747 52

* Not included in determining tax rate. Estimated income of Water Division of City of Boston was sufficient to meet this expenditure.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1968, determined by the Commissioner of Assessing, August 15, 1968, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$448,110,500	
Value of buildings	976,148,800	
Total value of real estate		\$1,424,259,300
Total value of personal estate		148,048,700
Total valuation		\$1,572,308,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		71,300
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		210,400
The total taxable valuation of the city upon which taxes were assessed for the financial year 1968, when all assessments were made, was		\$1,572,589,700

EXEMPT VALUATIONS, 1968

CLASS	AMOUNT
<i>United States of America</i>	\$112,213,500
<i>Commonwealth of Massachusetts</i>	281,557,700
<i>Houses of Religious Worship and Religious Organizations</i>	52,053,100
<i>City of Boston</i>	506,619,100
<i>All Others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)</i>	315,083,900
<i>Total</i>	\$1,267,527,300

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO
THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 12.92 percent, or \$129.20 per \$1,000; of this rate \$101.03 was for the general rate, and \$28.17 was for schools.

Real and personal property taxes	\$203,142,193 60
Real and personal property taxes, supplementary	36,395 64
Total property taxes	<u>\$203,178,589 24</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of Chapter 12, Section 12, of Revised Laws, amended Chapter 161, Acts of 1903, the sum of \$28,978.54 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the year 1968 also there was assessed to the Town of Brookline the additional sum of \$3,307.52, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

**VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1949-1968**

YEAR	Real Estate	Personal Estate	Total Valuation
1949	\$1,459,118,000	\$142,313,500	\$1,601,431,500
1950	1,429,900,000	137,600,000	1,567,500,000
1951	1,433,186,800	137,573,200	1,570,760,000
1952	1,433,681,500	139,834,500	1,573,516,000
1953	1,428,187,400	137,478,600	1,565,666,000
1954	1,432,261,500	134,414,500	1,566,676,000
1955	1,409,337,900	132,162,100	1,541,500,000
1956	1,386,643,600	131,164,400	1,517,808,000
1957	1,363,457,100	128,312,900	1,491,770,000
1958	1,347,308,400	128,299,600	1,475,608,000
1959	1,334,941,600	127,627,400	1,462,569,000
1960	1,336,732,600	128,792,500	1,465,525,100
1961	1,337,591,900	130,740,800	1,468,332,700
1962	1,323,157,600	133,153,800	1,456,311,400
1963	1,309,853,500	135,146,500	1,455,000,000
1964	1,324,321,400	135,678,600	1,460,000,000
1965	1,352,183,900	137,816,100	1,490,000,000
1966	1,368,025,100	139,470,400	1,507,495,500
1967	1,388,042,700	142,668,000	1,530,710,700
1968	1,424,259,300	148,048,700	1,572,308,000

WARD	Real Estate	Personal Estate	Total Real and Personal	Description of Wards by Districts
1.....	Gain \$1,083,500	Gain \$182,800	Gain \$1,266,300	Ward 1. East Boston.
2.....	Loss 2,165,400	Loss 59,200	Loss 2,224,600	Ward 2. Charlestown.
3.....	Gain 14,614,500	Gain 4,612,800	Gain 19,227,300	Ward 3. Boston Proper.
4.....	Loss 1,654,900	Gain 1,017,500	Loss 637,400	Ward 4. Back Bay, South.
5.....	Loss 314,500	Loss 138,400	Loss 452,900	Ward 5. Back Bay.
6.....	Gain 17,923,800	Gain 46,000	Gain 17,969,800	Ward 6. South Boston, North.
7.....	Gain 326,300	Loss 26,700	Gain 299,600	Ward 7. South Boston, South.
8.....	Loss 821,600	Loss 2,600	Loss 824,200	Ward 8. Roxbury, East and South.
9.....	Loss 1,588,700	Loss 73,600	Loss 1,662,300	Ward 9. Roxbury, Central.
10.....	Gain 91,500	Gain 1,200	Gain 92,700	Ward 10. Roxbury, West.
11.....	Gain 730,900	Loss 20,500	Gain 710,400	Ward 11. Roxbury, South; Eggleston Square and Forest Hills.
12.....	Loss 336,000	Loss 27,000	Loss 363,000	Ward 12. Roxbury, East.
13.....	Gain 727,200	Gain 249,500	Gain 976,700	Ward 13. Dorchester and Savin Hill.
14.....	Gain 504,500	Loss 97,900	Gain 406,600	Ward 14. Dorchester, West.
15.....	Loss 68,400	Loss 27,000	Loss 95,400	Ward 15. Dorchester, North Central.
16.....	Gain 1,214,200	Loss 29,400	Gain 1,184,800	Ward 16. Dorchester, South.
17.....	Loss 128,600	Loss 27,900	Loss 156,500	Ward 17. Dorchester, Center.
18.....	Gain 2,330,500	Loss 94,700	Gain 2,235,800	Ward 18. Hyde Park and Mattapan.
19.....	Loss 80,400	Loss 12,300	Loss 92,700	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 2,514,100	Loss 61,200	Gain 2,452,900	Ward 20. West Roxbury, Roslindale.
21.....	Loss 1,055,000	Gain 34,000	Loss 1,021,000	Ward 21. Brighton, South.
22.....	Gain 2,369,100	Loss 64,700	Gain 2,304,400	Ward 22. Brighton, North.
Net R. E. Gain	\$36,216,600	Net Gain	Net Gain	
Net P. E. Gain	5,380,700	\$5,380,700	\$41,597,300	
Net Total Gain	\$41,597,300	Net Gain 1968 1967	\$1,572,308,000 1,530,710,700	
		Net Total Gain	\$41,597,300	

VALUATION, JANUARY 1, 1967

WARD	REAL ESTATE	PERSONAL EST.	TOTAL
1.....	\$44,511,900	\$2,023,500	\$46,535,400
2.....	33,117,000	293,000	33,410,000
3.....	305,966,300	44,640,500	350,606,800
4.....	84,954,300	59,521,800	144,476,100
5.....	181,315,000	2,584,900	183,899,900
6.....	92,277,500	633,400	92,910,900
7.....	30,057,300	492,300	30,549,600
8.....	26,438,800	513,400	26,952,200
9.....	19,678,000	449,000	20,127,000
10.....	18,639,800	142,500	18,782,300
11.....	24,251,100	24,811,200	49,062,300
12.....	22,176,900	130,200	22,307,100
13.....	28,317,200	764,400	29,081,600
14.....	40,797,700	337,100	41,134,800
15.....	22,304,800	311,600	22,616,400
16.....	39,523,800	494,500	40,018,300
17.....	35,247,500	271,500	35,519,000
18.....	81,923,800	1,763,800	83,687,600
19.....	36,026,600	310,600	36,337,200
20.....	76,420,400	615,400	77,035,800
21.....	85,683,200	452,000	86,135,200
22.....	58,413,800	1,111,400	59,525,200
Totals.....	\$1,388,042,700	\$142,668,000	\$1,530,710,700

VALUATION, JANUARY 1, 1968

WARD	REAL ESTATE	PERSONAL EST.	TOTAL
1.....	\$45,595,400	\$2,206,300	\$47,801,700
2.....	30,951,600	233,800	31,185,400
3.....	320,580,800	49,253,300	369,834,100
4.....	83,299,400	60,539,300	143,838,700
5.....	181,000,500	2,446,500	183,447,000
6.....	110,201,300	679,400	110,880,700
7.....	30,383,600	465,600	30,849,200
8.....	25,617,200	510,800	26,128,000
9.....	18,089,300	375,400	18,464,700
10.....	18,731,300	143,700	18,875,000
11.....	24,982,000	24,790,700	49,772,700
12.....	21,840,900	103,200	21,944,100
13.....	29,044,400	1,013,900	30,058,300
14.....	41,302,200	239,200	41,541,400
15.....	22,236,400	284,600	22,521,000
16.....	40,738,000	465,100	41,203,100
17.....	35,118,900	243,600	35,362,500
18.....	84,254,300	1,669,100	85,923,400
19.....	35,946,200	298,300	36,244,500
20.....	78,934,500	554,200	79,488,700
21.....	84,628,200	486,000	85,114,200
22.....	60,782,900	1,046,700	61,829,600
Totals.....	\$1,424,259,300	\$148,048,700	\$1,572,308,000

RECAPITULATION OF GAIN AND LOSS
Real and Personal Estate

Real and Personal, 1968	.	.	.	.	.	.	.	\$1,572,308,000
Real and Personal, 1967	.	.	.	.	.	.	.	1,530,710,700
Net Gain	.	.	.	.	.	.	.	\$41,597,300
Real Estate, 1968	.	.	.	.	.	.	.	\$1,424,259,300
Real Estate, 1967	.	.	.	.	.	.	.	1,388,042,700
Net Gain	.	.	.	.	.	.	.	\$36,216,600
Personal Estate, 1968	.	.	.	.	.	.	.	\$148,048,700
Personal Estate, 1967	.	.	.	.	.	.	.	142,668,000
Net Gain	.	.	.	.	.	.	.	\$5,380,700
Gain, Real Estate	.	.	.	.	.	.	.	\$36,216,600
Gain, Personal Estate	.	.	.	.	.	.	.	5,380,700
Net Gain, Real and Personal Estate	.	.	.	.	.	.	.	\$41,597,300

DIVISION OF TAX RATE

						1967	1968
GENERAL TAX RATE	.	.	.	.	.	\$94 38	\$101 03
SCHOOL TAX RATE	23 42	28 17
TOTAL TAX RATE	\$117 80	\$129 20

ASSESSING DEPARTMENT

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TAX RATE COMPUTATION — 1968

APPROPRIATIONS	1967	1968
City Budget.....	\$161,061,042 00	\$168,708,719 00
County Budget.....	11,741,486 00	12,530,719 00
School Budget.....	56,670,439 00	64,968,598 00
Debt and Interest.....	15,739,348 32	18,794,372 30
M.B.T.A. Assessments.....	13,485,762 70	15,795,941 51
M.D.C. Assessments.....	2,972,364 86	3,140,654 34
State Assessments.....	385,659 44	399,443 42
Pensions and Annuities:		
Contributory.....	12,177,037 03	13,077,126 86
Non-Contributory.....	5,955,000 00	6,537,637 00
Overlay:		
Deficits.....	98,477 70	1,199,937 89
Current.....	8,589,944 81	9,716,945 41
Sewer Deficit.....	653,370 61	778,146 99
Sewer Deficit—1966.....		1,365,112 00
Estimated Revenue Deficit.....	2,279,631 29	
Total.....	<u>\$291,809,563 76</u>	<u>\$317,013,353 72</u>
REVENUES		
DEPARTMENTAL:		
City.....	\$22,004,306 73	\$27,911,048 50
County.....	3,325,703 69	3,051,783 12
Schools.....	853,000 00	1,534,888 68
CHERRY SHEET ITEMS:		
City.....	24,424,360 18	33,859,124 40
County.....	275,000 00	250,000 00
School.....	68,225 04	205,319 22
Corporation Tax.....	789,374 57	789,374 57
Chap. 69 and 71.....	1,204,228 31	1,441,200 00
Chap. 70.....	13,731,287 05	13,871,425 45
Chap. 70 withheld in 1966.....	6,292,488 15	
State Tax Appropriation, Ch. 660.....	25,159,981 95	18,396,741 41
Meals Tax.....	1,232,704 43	612,429 28
Urban Redevelopment Corp. Excise Taxes...	1,366,350 00	1,708,506 00
State-Owned Lands.....	213,857 99	251,388 66
Government Center.....	357,575 00	357,575 00
Reimbursement—Pupils Transportation.....	451,000 00	450,000 00
Totals Cherry Sheet.....	\$75,566,432 67	\$72,193,083 99
Motor Excise Taxes.....	8,074,871 82	9,206,406 12
School—Unexpended Balances.....	268,336 85	13,743 31
Sewer Overestimate, 1966.....	1,365,112 00	
Totals—Estimated Receipts.....	\$111,457,763 76	\$113,910,953 72
Taxes, Real and Personal.....	180,351,800 00	203,102,400 00
Totals.....	<u>\$291,809,563 76</u>	<u>\$317,013,353 72</u>
1967		
Total Appropriations (excluding Overlay).....	\$283,219,618 95	\$307,296,408 31
Estimated Revenues.....	111,457,763 76	113,910,953 72
Net Requirements (before Overlay).....	\$171,761,855 19	\$193,385,454 59
Overlay.....	8,589,944 81	9,716,945 41
	<u>\$180,351,800 00</u>	<u>\$203,102,400 00</u>
Valuations:*		
Real Estate.....	\$1,388,290 40	\$1,424,200 00
Personal Property.....	142,709 60	147,800 00
	\$1,531,000 00	\$1,572,000 00
Tax Rate.....	<u>\$117 80</u>	<u>\$129 20</u>
*Thousands		

LAND, BUILDING VALUATIONS AND TAX RATES

CITY OF BOSTON

1943 — 1968

Year	Total Value Tax-Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1968.....	\$1,267,527,300	\$129 20	\$448,110,500	\$976,148,800	\$1,424,259,300
1967.....	1,198,430,300	117 80	443,907,300	944,135,400	1,388,042,700
1966.....	1,117,719,200	101 00	449,650,400	918,374,700	1,368,025,100
1965.....	1,054,195,000	115 00	452,534,300	899,649,600	1,352,183,900
1964.....	989,719,500	99 80	450,954,500	873,366,900	1,324,321,400
1963.....	966,890,000	96 00	449,427,300	860,426,300	1,309,853,500
1962.....	917,016,000	99 80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100 60	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100 70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101 20	484,904,600	850,037,000	1,334,941,600
1958.....	838,978,600	93 00	492,781,400	854,527,000	1,347,308,400
1957.....	832,034,200	86 00	513,799,600	849,657,500	1,363,457,100
1956.....	808,328,500	78 70	528,735,600	857,908,000	1,386,643,600
1955.....	797,802,800	69 80	539,281,400	870,056,500	1,409,337,900
1954.....	764,352,300	69 80	552,721,300	879,540,200	1,432,261,500
1953.....	708,592,800	70 70	553,576,400	874,611,000	1,428,187,400
1952.....	679,438,200	66 80	561,967,200	871,714,300	1,433,681,500
1951.....	653,933,800	62 80	567,459,600	865,727,200	1,433,186,800
1950.....	603,701,600	63 00	571,559,100	858,340,900	1,429,900,000
1949.....	559,609,400	56 80	587,733,300	871,384,700	1,459,118,000
1948.....	540,688,000	53 40	589,527,000	852,093,300	1,441,620,300
1947.....	530,418,400	46 50	588,353,400	821,685,700	1,410,039,100
1946.....	527,287,400	42 00	585,397,500	803,777,700	1,389,175,200
1945.....	527,200,600	42 50	585,772,400	746,096,000	1,331,868,400
1944.....	526,376,000	39 90	584,033,400	730,685,400	1,314,718,800
1943.....	525,588,700	41 00	598,210,600	726,529,400	1,324,740,000

**VALUATION OF TAXABLE LAND AND BUILDINGS,
BY WARDS, 1968**

WARD	Value Land	Value Buildings	Total Value
1.....	\$14,855,000	\$30,740,400	\$45,595,400
2.....	10,650,200	20,301,400	30,951,600
3.....	150,587,900	169,992,900	320,580,800
4.....	25,423,100	57,876,300	83,299,400
5.....	60,186,700	120,813,800	181,000,500
6.....	29,003,300	81,198,000	110,201,300
7.....	9,045,800	21,337,800	30,383,600
8.....	8,617,500	16,999,700	25,617,200
9.....	9,409,600	8,679,700	18,089,300
10.....	5,191,500	13,539,800	18,731,300
11.....	6,490,800	18,491,200	24,982,000
12.....	6,305,800	15,535,100	21,840,900
13.....	7,226,900	21,817,500	29,044,400
14.....	9,427,000	31,875,200	41,302,200
15.....	4,903,800	17,332,600	22,236,400
16.....	9,318,700	31,419,300	40,738,000
17.....	8,824,200	26,294,700	35,118,900
18.....	15,680,600	68,573,700	84,254,300
19.....	9,042,600	26,903,600	35,946,200
20.....	15,021,600	63,912,900	78,934,500
21.....	20,116,700	64,511,500	84,628,200
22.....	12,781,200	48,001,700	60,782,900
Totals.....	\$448,110,500	\$976,148,800	\$1,424,259,300

**AVERAGE VALUATIONS USED, FINANCIAL YEARS
1930 TO 1967**

Financial Year	Basis, Three Years
1930	\$1,948,731,046 00
1931	1,973,091,133 33
1932	1,984,506,400 03
1933	1,945,584,733 00
1934	1,843,744,900 00
1935	1,744,959,500 00
1936	1,675,264,600 30
1937	1,631,106,175 00
1938	1,598,902,763 00
1939	1,570,885,561 00
1940	1,543,610,935 00
1941	1,514,947,672 33
1942	1,481,586,003 00
1943	1,460,074,903 00
1944	1,438,927,624 00
1945	1,428,381,963 00
1946	1,436,571,039 00
1947	1,459,013,321 06
1948	1,471,948,589 00
1949	1,500,576,133 00
1950	1,538,774,760 00
1951	1,578,935,227 00
1952	1,583,733,737 00
1953	1,580,293,053 00
1954	1,569,133,815 00
1955	1,589,835,787 00
1956	1,566,764,348 00
1957	1,538,650,276 00
1958	1,520,692,409 00
1959	1,504,639,094 00
1960	1,507,363,894 00
1961	1,529,703,369 00
1962	1,538,338,536 00
1963	1,560,357,995 00
1964	1,552,423,300 00
1965	1,553,591,900 00
1966	1,562,076,200 00
1967	1,583,386,200 00

NOTE: Chapter 23 of the Acts of 1968 provides that the equalized valuation as reported by the State Tax Commission to the General Court under the provisions of Section 10C of Chapter 58 will be used in place of the former valuation figures which had been used to determine the base for borrowing.

ASSESSING DEPARTMENT

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000		Total
				General Rate	School Rate	
1953	\$100,972,849 18	\$9,719,737 02	\$110,692,586 20	\$58 20	\$12 50	\$70 70
1954	99,971,852 70	9,382,132 10	109,353,984 80	57 40	12 40	69 80
1955	98,371,785 42	9,224,914 58	107,596,700 00	54 71	15 09	69 80
1956	109,128,851 32	10,322,638 28	119,451,489 60	61 43	17 27	78 70
1957	117,257,310 60	11,034,909 40	128,292,220 00	66 37	19 63	86 00
1958	125,299,681 20	11,931,862 80	137,231,544 00	72 60	20 40	93 00
1959	135,096,089 92	12,915,892 88	148,011,982 80	81 70	19 50	101 20
1960	134,608,972 82	12,969,404 75	147,578,377 57	81 00	19 70	100 70
1961	134,527,752 40	13,143,681 74	147,671,434 14	80 25	20 35	100 60
1962	132,013,164 56	13,283,649 46	145,296,814 02	78 00	21 80	99 80
1963	125,745,936 00	12,974,064 00	138,720,000 00	72 59	23 41	96 00
1964	132,167,275 72	13,540,724 28	145,708,000 00	75 92	23 88	99 80
1965	155,501,148 50	15,848,851 50	171,350,000 00	88 60	26 40	115 00
1966	138,170,535 10	14,086,510 40	152,257,045 50	76 57	24 43	101 00
1967	163,511,430 06	16,806,290 40	180,317,720 46	94 38	23 42	117 80
1968	184,014,301 56	19,127,892 04	203,142,193 60	101 03	28 17	129 20

NUMBER OF PROPERTY ITEMS ASSESSED IN 1968

WARD	Real Estate	Personal Estate	Water	Sewer Use	Betterments
1.....	6,387	479	789	996	135
2.....	2,912	163	478	492	2
3.....	3,271	4,112	649	562	1
4.....	2,136	388	691	666	0
5.....	3,380	1,671	909	769	0
6.....	4,141	332	790	850	43
7.....	3,768	245	712	753	57
8.....	2,458	234	645	687	11
9.....	2,321	281	878	934	4
10.....	2,193	110	484	525	9
11.....	3,278	152	889	846	29
12.....	2,399	106	1,046	1,102	7
13.....	3,202	268	876	920	62
14.....	4,971	280	1,792	1,767	61
15.....	3,105	119	750	776	34
16.....	5,241	438	881	894	324
17.....	4,990	287	968	1,042	120
18.....	13,606	378	1,706	1,869	1,736
19.....	5,147	256	833	899	205
20.....	12,187	578	1,205	1,300	840
21.....	2,643	446	752	682	77
22.....	5,212	370	799	817	248
Totals...	98,948	11,693	19,522	20,198	4,005

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under Chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$100,402 74
Assessment under Chapter 450, Acts of 1889, as amended by Chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	\$58,029 29
Assessment under Chapter 437, Acts of 1893, as amended by Chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	\$35,555 53
Total	<u>\$193,987 56</u>
Assessment under Chapter 248, Acts of 1935 (General Laws, Chapter 40, Sections 42A to 42D), of 1966 Water Liens, added to taxes	1,729,100 69
Assessments under Chapter 311, Acts of 1961, authorizing the City of Boston "To Establish Annual Sewer Charge for the Use of Its Sewers"—General Laws, Chapter 80, Section 13, added to taxes	752,103 62
Grand Total	<u><u>\$2,675,191 87</u></u>

RECAPITULATION OF EXEMPT PROPERTY — 1968

	Clause	Area	Land	Buildings	Total	ABC Returns
United States of America	1	24,256,336	\$37,729,700	\$74,483,800	\$112,213,500	—
Commonwealth of Massachusetts	2	212,856,635	111,906,300	169,651,400	281,557,700	—
Literary	31	34,101,085	25,424,700	129,297,800	154,722,500	\$41,250,372 45
Benevolent	32	11,817,850	12,685,400	94,329,400	107,014,800	19,317,681 81
Charitable	33	9,124,813	5,448,500	38,336,300	43,784,800	16,329,361 75
Scientific	34	679,738	1,140,400	2,492,300	3,632,700	1,415,438 33
Temperance Societies, Inc.	35	1,450	2,200	5,800	8,000	4,000 00
Incorporated Organization of United States Veterans	5	425,403	227,600	539,000	766,600	117,995 05
Fraternal Societies	7	4,420	15,900	23,600	39,500	10,000 00
Religious Organizations	10	48,183	37,400	46,500	83,900	40,575 00
Houses of Religious Worship	11	15,717,409	12,970,700	33,602,800	46,573,500	569,880 38
Cemeteries	12	24,109,206	4,735,900	659,800	5,395,700	39,238 00
Special Clauses 16, 17, 18, 19, 21	16-21	7,067,044	1,614,900	643,000	2,257,900	395,464 53
G. L., Chap. 160, sec. 87, Railroads	22	46,720	41,300	—	41,300	—
Medical Service	23	19,947	398,900	2,101,100	2,500,000	1,357,771 70
Chap. 95, Acts 1960, K of C	24	180,248	108,400	207,400	315,800	—
CITY OF BOSTON						
Schools	A	12,446,487	6,248,800	52,891,800	59,140,600	—
Fire	B	883,485	709,400	3,857,600	4,567,000	—
All Others	C	5,864,857	3,300,400	11,783,800	15,084,200	—
City Hall and Annex	D	628,230	6,113,300	20,435,700	26,549,000	—
	D2	740,952	4,801,500	257,800	5,059,300	—
Parks and Playgrounds	F	86,893,682	84,454,400	5,868,100	90,322,500	—
Libraries	I	366,621	3,190,600	3,235,300	6,425,900	—
Foreclosures	J	8,753,269	2,161,700	1,362,700	3,524,400	—
Boston Housing Authority	K	22,348,664	9,366,300	93,586,500	102,952,800	—
Health	L	342,897	273,700	977,900	1,251,600	—
Hospitals	M	2,928,710	1,013,700	11,101,900	12,115,600	—
Institutions	N	12,844,751	1,750,300	8,712,700	10,463,000	—
Redevelopment Authority	O	12,392,516	25,399,800	15,026,500	40,426,300	—
Chapter 121A	OO	3,788,953	7,524,400	90,235,000	97,759,400	—
Police	P	266,609	814,600	2,781,500	3,596,100	—
Printing	R	18,830	94,200	265,800	360,000	—
Public Buildings and Off-Street Parking	S	1,005,056	7,242,400	8,614,200	15,856,600	—
Public Works Department	T	7,777,126	2,040,400	7,528,600	9,569,000	—
Welfare	U	47,465	128,300	874,300	1,002,600	—
Public Facilities Commission	V	492,874	156,800	436,400	593,200	—
GRAND TOTAL		521,288,521	\$381,273,200	\$886,254,100	\$1,267,527,300	\$80,847,779 00

RECAPITULATION OF EXEMPT PROPERTY, 1968

WARD				Area	Land	Buildings	Total	Items
1	.	.	.	128,771,432	\$45,087,200	\$107,040,300	\$152,127,500	325
2	.	.	.	17,082,874	22,733,600	30,335,800	53,069,400	826
3	.	.	.	13,651,064	81,856,100	140,959,700	222,815,800	1,068
4	.	.	.	14,579,366	33,144,800	196,791,500	229,936,300	369
5	.	.	.	14,403,947	89,956,900	31,060,400	121,017,300	479
6	.	.	.	27,355,443	25,725,900	44,068,800	69,794,700	311
7	.	.	.	16,038,164	5,033,000	15,220,000	20,253,000	169
8	.	.	.	8,857,479	6,483,000	30,515,600	36,998,600	500
9	.	.	.	5,437,054	5,339,900	9,044,100	14,384,000	1,404
10	.	.	.	10,175,271	4,252,400	44,832,200	49,084,600	227
11	.	.	.	5,880,577	2,412,100	11,326,200	13,738,300	317
12	.	.	.	27,688,969	5,672,600	24,216,600	29,889,200	276
13	.	.	.	18,147,899	5,023,700	22,665,100	27,688,800	208
14	.	.	.	16,176,933	4,112,400	21,823,500	25,935,900	198
15	.	.	.	2,303,899	850,200	2,271,500	3,121,700	70
16	.	.	.	12,560,446	3,053,200	12,704,000	15,757,200	253
17	.	.	.	7,916,519	1,300,600	7,397,400	8,698,000	125
18	.	.	.	50,996,083	3,763,300	18,878,800	22,642,100	560
19	.	.	.	24,863,828	5,967,300	18,962,500	24,929,800	212
20	.	.	.	51,605,643	7,456,100	14,050,100	21,506,200	573
21	.	.	.	18,877,762	11,577,800	58,150,000	69,727,800	115
22	.	.	.	27,917,869	10,471,100	23,940,000	34,411,100	257
GRAND TOTAL				521,288,521	\$381,273,200	\$886,254,100	\$1,267,527,300	8,842

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1966-1968 by Class of Exemption Shown in Tabulation

CLASS	1968	1967	1966
United States of America	\$112,213,500	\$113,705,700	\$114,330,500
Commonwealth of Massachusetts	281,557,700	257,217,500	230,890,400
City of Boston	506,619,100	482,493,200	453,109,000
Houses of Religious Worship and Religious Organizations	52,053,100	51,403,100	46,270,400
All others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	315,083,900	293,610,800	273,118,900
Totals	\$1,267,527,300	\$1,198,430,300	\$1,117,719,200

Those public housing parcels listed in the name of the United States of America are included in the "Aggregates of Exempt Property" in table listed "United States of America," and those assessed to "Boston Housing Authority" are listed in the table under "City of Boston."

MOTOR VEHICLE EXCISE

The motor vehicle excise was originally created by the passage of Chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law became Chapter 60A of the General Laws.

This excise, per Acts of 1960, Chapter 758, is levied at a fixed state rate of \$66.00 per thousand and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

**RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON FOR THE YEAR 1968**

Commitment	Date of Com- mitment	Number	Value	Excise
1968 Levy:				
First.....	Feb. 9, 1968	11,128	\$8,323,990	\$549,383 34
Second.....	Feb. 23, 1968	17,918	14,564,210	961,237 86
Third.....	April 1, 1968	31,171	24,009,230	1,584,609 18
Fourth.....	April 25, 1968	24,222	17,484,100	1,153,950 60
Fifth.....	May 15, 1968	19,600	13,454,540	887,996 89
Sixth.....	June 20, 1968	31,872	29,717,813	1,871,339 66
Seventh.....	August 26, 1968	21,341	26,215,841	1,370,559 28
Eighth.....	Sept. 26, 1968	11,496	14,157,980	638,837 86
Ninth.....	Nov. 8, 1968	11,531	14,491,125	553,828 83
Tenth.....	Nov. 18, 1968	7,978	10,858,338	525,086 11
Eleventh.....	Dec. 16, 1968	2,264	3,940,543	212,662 53
Twelfth.....	Jan. 20, 1969	7,474	12,351,901	383,183 43
Thirteenth.....	Feb. 6, 1969	9,652	12,163,395	225,628 75
Fourteenth.....	March 20, 1969	3,756	4,600,350	80,820 00
Fifteenth.....	May 12, 1969	1,174	1,607,660	34,245 75
Sixteenth.....	June 20, 1969	113	131,398	8,102 12
		212,690	\$208,072,404	\$11,041,472 19

The State Department of Taxation instituted a new procedure in 1963 for the billing of Motor Vehicle Excise in accordance with a 1962 Act of the Massachusetts Legislature.

At a charge of fifteen cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessor's copy, and a commitment sheet and Assessor's valuation list.

MOTOR VEHICLE EXCISE TAX, 1940 TO 1968

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1940	120,792	\$1,013,768 21	\$36 40
1941	128,342	1,211,379 84	36 80
1942	99,403	934,767 22	36 46
1943	87,369	603,744 70	36 33
1944	86,949	441,618 65	35 85
1945	89,459	355,486 51	35 60
1946	108,550	576,263 10	35 40
1947	124,143	1,148,879 91	36 23
1948	132,901	1,626,886 39	38 07
1949	147,604	2,248,090 78	41 32
1950	166,351	2,875,962 79	44 16
1951	171,469	3,330,635 28	46 85
1952	169,872	3,359,024 55	48 25
1953	179,236	3,723,396 69	50 42
1954	181,171	4,083,913 95	51 86
1955	195,894	4,935,600 15	53 37
1956	193,364	5,407,426 05	54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00
1965	207,804	9,453,132 26	66 00
1966	207,392	10,169,753 97	66 00
1967	204,984	10,290,983 95	66 00
1968	212,690	11,041,472 19	66 00

TABLE OF ABATEMENTS GRANTED, 1956-1968

Levy Year	Tax Rate	Abated 1968	Value Abated	Abated 1967	Value Abated	Abated 1966	Value Abated	Abated 1965	Value Abated	Abated 1964	Value Abated
1968.....	\$129 20	\$3,997,008 72	\$30,936,600								
1967.....	117 80	3,701,240 66	31,419,700	\$5,664,683 94	\$48,087,300						
1966.....	101 00	998,284 00	9,884,000	2,433,453 60	24,093,600	\$4,170,030 43	\$41,287,430				
1965.....	115 00	483,977 50	4,208,500	1,641,429 50	14,273,300	2,731,779 00	23,754,600	\$4,929,532 50	\$42,865,500		
1964.....	99 80	243,292 44	2,437,800	457,014 14	4,579,300	514,159 62	5,151,900	3,184,618 00	31,910,000	\$2,438,213 80	\$24,431,000
1963.....	96 00	58,272 00	607,000	118,176 00	1,231,000	239,952 00	2,499,500	1,173,417 60	12,223,100	1,373,068 80	14,302,800
1962.....	99 80	51,387 02	514,900	98,303 00	985,000	92,554 52	927,400	809,877 00	8,115,000	1,173,827 64	11,761,800
1961.....	100 60	45,078 86	448,100	55,574 44	552,400	79,353 28	788,800	345,218 96	3,431,600	595,682 78	5,921,300
1960.....	100 70	42,696 80	424,000	55,898 57	555,100	62,323 23	618,900	335,089 32	3,327,600	370,082 57	3,675,100
1959.....	101 20	3,066 36	30,300	16,849 80	166,500	35,106 28	346,900	481,580 44	4,758,700	128,685 92	1,271,600
1958.....	93 00	1,674 00	18,000	7,951 50	85,500	632 40	6,800	23,928 90	257,300	60,291 90	648,300
1957.....	86 00	1,548 00	18,000	—	—	412 80	4,800	2,554 20	29,700	31,149 20	362,200

LIST OF ASSESSORS—1968

THEODORE V. ANZALONE, *Commissioner of Assessing*
 JOHN F. MORLEY, *Associate Commissioner*
 LAWRENCE F. FALLON, *Associate Commissioner*
 JOHN P. DOHERTY, *Executive Secretary*

Board of Review

PAUL J. OSWALD, *Chairman*
 JACK KARDON, *Member*
 HELEN M. SULLIVAN, *Member*

Deputy Assessor

GEORGE F. CRONIN

District Directors

JAMES P. BUCKLEY
 LOUIS M. GROPMAN
 MAURICE F. JOYCE
 EMMETT J. KELLY
 JOHN J. RILEY
 BERNARD F. SHADRAWY

Supervisors of Assistant Assessors

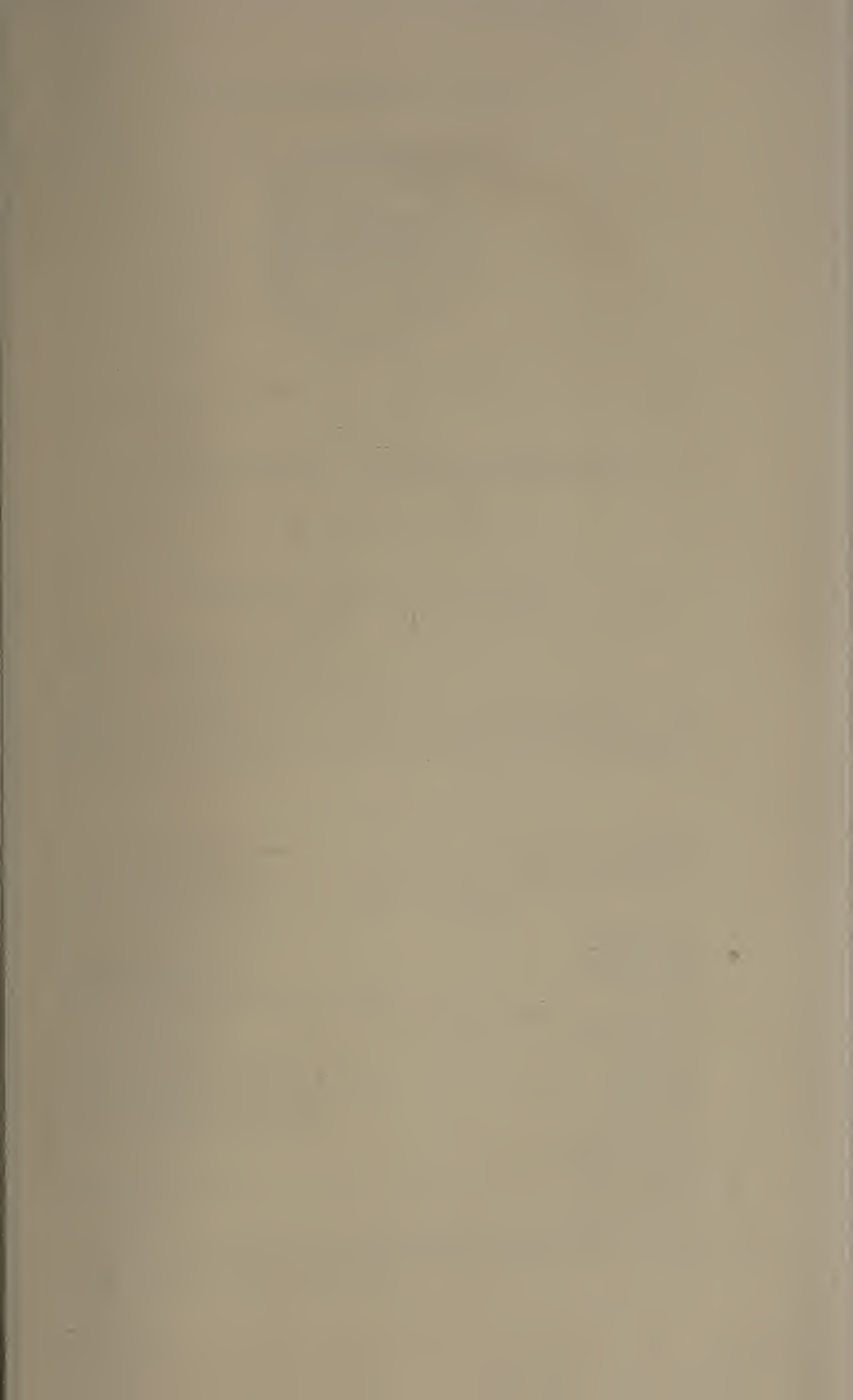
TIMOTHY J. CALLAHAN
 PAUL GERARDI, *Temporary*
 GEORGE MITCHELL
 HAROLD L. VAUGHAN
 EDWARD WEXLER, *TEMPORARY*

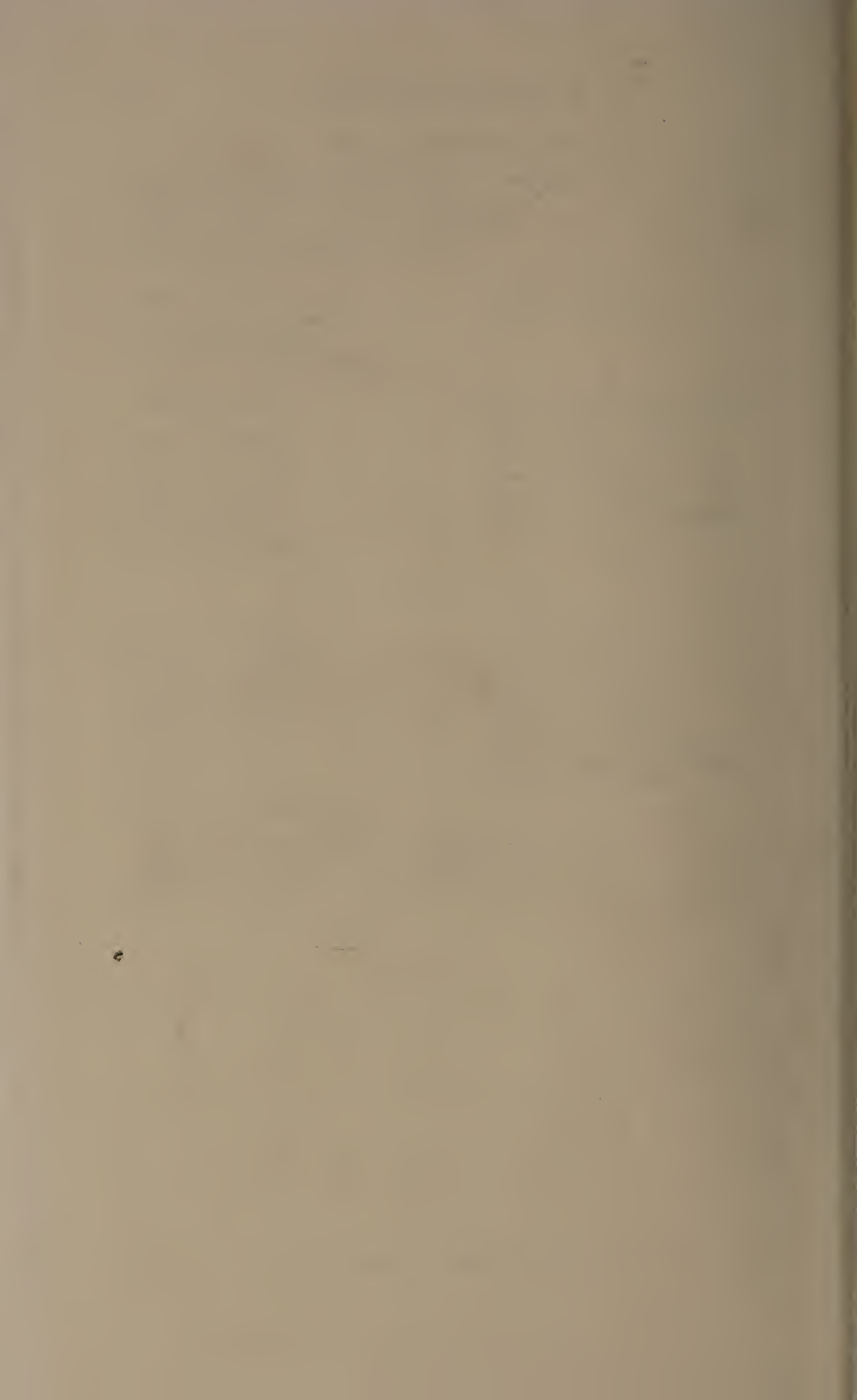
Assistant Assessors

ANTHONY BRODERICK
 EDWARD J. CARROLL
 LEONARD W. DOLAN
 JOHN F. DRISCOLL
 JOSEPH M. FARRELL
 ALEXANDER GILLIS
 JOHN J. HERRITY
 EDWARD L. HOPKINS
 FREDERICK J. McANULTY

JOHN D. McLEOD
 CHARLES J. MEHEGAN
 JOHN D. MOORE
 WARREN R. MOORE
 WILLARD F. O'BRIEN
 MATTHEW J. PETERS
 FRANK SHIMONE, *Provisional*
 ALFRED J. TURNER

GLADYS E. MIKALONIS, *Senior Administrative Assistant*
 HENRY P. IRELAND, *Head Administrative Clerk*
 EDMUND C. CORSANO, *Acting Senior Appraisal Engineer*







ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1969

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., JANUARY 1, 1970

HON. KEVIN H. WHITE,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the year 1969:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1969, to be payable as of November 20, 1969, as follows:

Examination of Retirement System	\$20,925 45
Metropolitan Parks	3,428,198 99
Metropolitan Sewerage	3,740,248 69
Boston Metropolitan District Expenses	7,092 24
Massachusetts Bay Transportation Authority — Operating Deficit	16,754,268 40
Metropolitan Air Pollution Control	27,045 13
Shellfish Purification Plants	12,021 55
Metropolitan Area Planning Council	25,567 42
Motor Vehicle Excise Tax Bills	31,545 90
Group Insurance Commission	389,184 73
	<hr/>
	\$24,436,098 60
*Metropolitan Water	5,673,420 96
	<hr/>
Total	\$30,109,519 46

* Not included in determining tax rate. Estimated income of Water Division of City of Boston was sufficient to meet this expenditure.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1969, determined by the Commissioner of Assessing, August 15, 1969, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$445,084,500	
Value of buildings	1,001,647,300	
		<hr/>
Total value of real estate		\$1,446,731,800
Total value of personal estate		152,268,200
		<hr/>
Total valuation		\$1,599,000,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		294,400
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		9,500
		<hr/>
The total taxable valuation of the city upon which taxes were assessed for the financial year 1968, when all assessments were made, was		<u>\$1,599,303,900</u>

EXEMPT VALUATIONS, 1969

CLASS	AMOUNT
<i>United States of America</i>	\$102,606,500
<i>Commonwealth of Massachusetts</i>	337,384,700
<i>Houses of Religious Worship and Religious Organizations</i>	47,331,700
<i>City of Boston</i>	676,297,300
<i>All Others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)</i>	398,256,800
	<hr/>
<i>Total</i>	<u>\$1,561,877,000</u>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO
THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 14.44 percent, or \$144.40 per \$1,000; of this rate \$115.71 was for the general rate, and \$28.69 was for schools.

Real and personal property taxes	\$230,895,600 00
Real and personal property taxes, supplementary	43,883 16
Total property taxes	<u>\$230,939,483 16</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of Chapter 12, Section 12, of Revised Laws, amended Chapter 161, Acts of 1903, the sum of \$32,387.77 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the year 1969 also there was assessed to the Town of Brookline the additional sum of \$3,696.64, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

**VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1950-1969**

YEAR	Real Estate	Personal Estate	Total Valuation
1950	\$1,429,900,000	\$137,600,000	\$1,567,500,000
1951	1,433,186,800	137,573,200	1,570,760,000
1952	1,433,681,500	139,834,500	1,573,516,000
1953	1,428,187,400	137,478,600	1,565,666,000
1954	1,432,261,500	134,414,500	1,566,676,000
1955	1,409,337,900	132,162,100	1,541,500,000
1956	1,386,643,600	131,164,400	1,517,808,000
1957	1,363,457,100	128,312,900	1,491,770,000
1958	1,347,308,400	128,299,600	1,475,608,000
1959	1,334,941,600	127,627,400	1,462,569,000
1960	1,336,732,600	128,792,500	1,465,525,100
1961	1,337,591,900	130,740,800	1,468,332,700
1962	1,323,157,600	133,153,800	1,456,311,400
1963	1,309,853,500	135,146,500	1,455,000,000
1964	1,324,321,400	135,678,600	1,460,000,000
1965	1,352,183,900	137,816,100	1,490,000,000
1966	1,368,025,100	139,470,400	1,507,495,500
1967	1,388,042,700	142,668,000	1,530,710,700
1968	1,424,259,300	148,048,700	1,572,308,000
1969	1,446,731,800	152,268,200	1,599,000,000

WARD	Real Estate	Personal Estate	Total Real and Personal	Description of Wards by Districts
1.....	Gain \$1,120,400	Gain \$1,150,200	Gain \$2,270,600	Ward 1. East Boston.
2.....	Loss 2,422,300	Loss 29,800	Loss 2,452,100	Ward 2. Charlestown.
3.....	Gain 13,423,600	Gain 3,267,100	Gain 16,690,700	Ward 3. Boston Proper.
4.....	Gain 1,202,000	Gain 174,900	Gain 1,376,900	Ward 4. Back Bay, South.
5.....	Gain 2,164,300	Loss 410,300	Gain 1,754,000	Ward 5. Back Bay.
6.....	Gain 2,194,900	Loss 36,700	Gain 2,158,200	Ward 6. South Boston, North.
7.....	Loss 36,900	Gain 40,600	Gain 3,700	Ward 7. South Boston, South.
8.....	Gain 764,400	Gain 13,800	Gain 778,200	Ward 8. Roxbury, East and South.
9.....	Loss 2,743,000	Loss 30,500	Loss 2,773,500	Ward 9. Roxbury, Central.
10.....	Loss 148,700	Loss 300	Loss 149,000	Ward 10. Roxbury, West.
11.....	Loss 1,198,300	Loss 22,800	Loss 1,221,100	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	Gain 924,700	Gain 3,200	Gain 927,900	Ward 12. Roxbury, East.
13.....	Gain 231,900	Gain 12,500	Gain 244,400	Ward 13. Dorchester and Savin Hill.
14.....	Loss 1,534,100	Loss 50,600	Loss 1,584,700	Ward 14. Dorchester, West.
15.....	Loss 187,800	Loss 4,200	Loss 192,000	Ward 15. Dorchester, North Central.
16.....	Gain 2,736,500	Gain 26,600	Gain 2,768,100	Ward 16. Dorchester, South.
17.....	Gain 73,400	Loss 16,200	Gain 57,200	Ward 17. Dorchester, Center.
18.....	Gain 1,148,500	Gain 9,600	Gain 1,158,100	Ward 18. Hyde Park and Mattapan.
19.....	Gain 767,300	Gain 900	Gain 768,200	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 1,427,600	Loss 1,700	Gain 1,425,900	Ward 20. West Roxbury, Roslindale.
21.....	Gain 1,307,200	Gain 40,600	Gain 1,347,800	Ward 21. Brighton, South.
22.....	Gain 1,256,900	Gain 82,600	Gain 1,339,500	Ward 22. Brighton, North.
Net R. E. Gain	\$22,472,500	Net Gain	Net Gain	
Net P. E. Gain	4,219,500	\$4,219,500	\$26,692,000	
Net Total Gain	\$26,692,000	Net Gain 1969 1968	\$1,599,000,000 1,572,308,000	
		Net Total Gain	\$26,692,000	

VALUATION, JANUARY 1, 1969

WARD	REAL ESTATE	PERSONAL EST.	TOTAL
1.....	\$46,715,800	\$3,356,500	\$50,072,300
2.....	28,529,300	204,000	28,733,300
3.....	334,004,400	52,520,400	386,524,800
4.....	84,501,400	60,714,200	145,215,600
5.....	183,164,800	2,036,200	185,201,000
6.....	112,396,200	642,700	113,038,900
7.....	30,346,700	506,200	30,852,900
8.....	26,381,600	524,600	26,906,200
9.....	15,346,300	344,900	15,691,200
10.....	18,582,600	143,400	18,726,000
11.....	23,783,700	24,767,900	48,551,600
12.....	22,765,600	106,400	22,872,000
13.....	29,276,300	1,026,400	30,302,700
14.....	39,768,100	188,600	39,956,700
15.....	22,048,600	280,400	22,329,000
16.....	43,474,500	491,700	43,966,200
17.....	35,192,300	227,400	35,419,700
18.....	85,402,800	1,678,700	87,081,500
19.....	36,713,500	299,200	37,012,700
20.....	80,362,100	552,500	80,914,600
21.....	85,935,400	526,600	86,462,000
22.....	62,039,800	1,129,300	63,169,100
Totals.....	\$1,446,731,800	\$152,268,200	\$1,599,000,000

VALUATION, JANUARY 1, 1968

WARD	REAL ESTATE	PERSONAL EST.	TOTAL
1.....	\$45,595,400	\$2,206,300	\$47,801,700
2.....	30,951,600	233,800	31,185,400
3.....	320,580,800	49,253,300	369,834,100
4.....	83,299,400	60,539,300	143,838,700
5.....	181,000,500	2,446,500	183,447,000
6.....	110,201,300	679,400	110,880,700
7.....	30,383,600	465,600	30,849,200
8.....	25,617,200	510,800	26,128,000
9.....	18,089,300	375,400	18,464,700
10.....	18,731,300	143,700	18,875,000
11.....	24,982,000	24,790,700	49,772,700
12.....	21,840,900	103,200	21,944,100
13.....	29,044,400	1,013,900	30,058,300
14.....	41,302,200	239,200	41,541,400
15.....	22,236,400	284,600	22,521,000
16.....	40,738,000	465,100	41,203,100
17.....	35,118,900	243,600	35,362,500
18.....	84,254,300	1,669,100	85,923,400
19.....	35,946,200	298,300	36,244,500
20.....	78,934,500	554,200	79,488,700
21.....	84,628,200	486,000	85,114,200
22.....	60,782,900	1,046,700	61,829,600
Totals.....	\$1,424,259,300	\$148,048,700	\$1,572,308,000

RECAPITULATION OF GAIN AND LOSS

Real and Personal Estate

Real and Personal, 1969	.	.	.	.	.	.	.	\$1,599,000,000
Real and Personal, 1968	.	.	.	.	.	.	.	1,572,308,000
Net Gain	.	.	.	.	.	.	.	\$26,692,000
Real Estate, 1969	.	.	.	.	.	.	.	\$1,446,731,800
Real Estate, 1968	.	.	.	.	.	.	.	1,424,259,300
Net Gain	.	.	.	.	.	.	.	\$22,472,500
Personal Estate, 1969	.	.	.	.	.	.	.	\$152,268,200
Personal Estate, 1968	.	.	.	.	.	.	.	148,048,700
Net Gain	.	.	.	.	.	.	.	\$4,219,500
Gain, Real Estate	.	.	.	.	.	.	.	\$22,472,500
Gain, Personal Estate	.	.	.	.	.	.	.	4,219,500
Net Gain, Real and Personal Estate	.	.	.	.	.	.	.	\$26,692,000

DIVISION OF TAX RATE

	1968	1969
GENERAL TAX RATE	\$101 03	\$115 71
SCHOOL TAX RATE	28 17	28 69
TOTAL TAX RATE	\$129 20	\$144 40

TAX RATE COMPUTATION—1969

APPROPRIATIONS	1968	1969	Increase	Decrease
City Budget	\$168,708,719 00	\$153,967,704 00		\$14,741,015 00
County Budget	12,530,719 00	13,232,748 00	\$702,029 00	
School Budget	64,969,598 00	72,882,998 00	7,913,400 00	
Debt and Interest	18,794,372 30	26,963,989 68	8,169,617 38	
U.S.T.A. Assessments	15,795,941 51	16,775,122 42	979,180 91	
D.C. Assessments	3,140,654 34	3,292,529 20	151,874 86	
Other Assessments	399,443 42	453,677 63	54,234 21	
Contributions and Annuities:				
Contributory	13,077,126 86	14,812,600 87	1,735,474 01	
Non-Contributory	6,537,637 00	6,565,000 00	27,363 00	
Overlay:				
Deficits	1,199,937 89	1,619,584 64	419,646 75	
Current	9,715,945 41	11,022,535 09	1,306,589 68	
Debits:				
Sewer Use—1966	1,365,112 00			1,365,112 00
Sewer Use	778,146 99	993,368 19	215,221 20	
Water		915,042 63	915,042 63	
Estimated Receipts—1968		1,287,203 12	1,287,203 12	
D.C. Sewer Assessment 1968 Over-				
estimate		1,455,932 63	1,455,932 63	
Totals	<u>\$317,013,353 72</u>	<u>\$326,240,036 10</u>	<u>\$9,226,682 38</u>	
REVENUES				
DEPARTMENTAL:				
City	\$27,911,048 50	\$32,603,212 21	\$4,692,163 71	
County	3,051,783 12	3,737,231 79	685,448 67	
School	1,534,888 68	1,304,134 46		\$230,754 22
CHERRY SHEET ITEMS:				
City	33,859,124 40	12,234,726 60		21,624,397 80
County	250,000 00	250,000 00		
School	205,319 22	200,000 00		5,319 22
Corporation Tax	789,374 57	789,374 57		
Chapters 69 and 71	1,441,200 00	1,672,297 72	231,097 72	
Chapter 70	13,871,425 45	14,206,610 79	335,185 34	
State Tax Appropriation Chapter 660	18,396,741 41	15,673,402 51		2,723,338 90
Seals Tax	612,429 28			612,429 28
Urban Redevelopment Corp. Excise				
Taxes	1,708,506 00	2,063,211 37	354,705 37	
State-Owned Lands	251,388 66	241,918 70		9,469 96
Government Center	357,575 00	357,569 92		5 08
Reimbursement—Pupils Transportation	450,000 00	455,000 00	5,000 00	
Totals Cherry Sheet	\$72,193,083 99	\$48,144,112 18		\$24,048,971 81
Motor Excise Taxes	9,206,406 12	8,898,216 46		308,189 66
School—Unexpended Balances	13,743 31	657,529 00	643,785 69	
Totals—Estimated Receipts	\$113,910,953 72	\$95,344,436 10		\$18,566,517 62
Taxes, Real and Personal	203,102,400 00	230,895,600 00	27,793,200 00	
Totals	<u>\$317,013,353 72</u>	<u>\$326,240,036 10</u>	<u>\$9,226,682 38</u>	
Total Appropriations (excluding Overlay)	\$307,296,408 31	\$315,052,093 01		
Estimated Revenues	113,910,953 72	95,344,436 10		
Total Requirements (before Overlay)	\$193,385,454 59	\$219,707,656 91		
Overlay	9,716,945 41	11,187,943 09		
	<u>\$203,102,400 00</u>	<u>\$230,895,600 00</u>		
Valuations:*				
Real Estate	\$1,424,200 00	\$1,446,732 00		
Personal Property	147,800 00	152,268 00		
	<u>\$1,572,000 00</u>	<u>\$1,590,000 00</u>		
TAX RATE	<u>\$129 20</u>	<u>\$144 40</u>		
Thousands				

LAND, BUILDING VALUATIONS AND TAX RATES
CITY OF BOSTON
1944 — 1969

Year	Total Value Tax-Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1969.....	\$1,561,877,000	\$144 40	\$445,084,500	\$1,001,647,300	\$1,446,731,800
1968.....	1,267,527,300	129 20	448,110,500	976,148,800	1,424,259,300
1967.....	1,198,430,300	117 80	443,907,300	944,135,400	1,388,042,700
1966.....	1,117,719,200	101 00	449,650,400	918,374,700	1,368,025,100
1965.....	1,054,195,000	115 00	452,534,300	899,649,600	1,352,183,900
1964.....	989,719,500	99 80	450,954,500	873,366,900	1,324,321,400
1963.....	966,890,000	96 00	449,427,300	860,426,300	1,309,853,500
1962.....	917,016,000	99 80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100 60	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100 70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101 20	484,904,600	850,037,000	1,334,941,600
1958.....	838,978,600	93 00	492,781,400	854,527,000	1,347,308,400
1957.....	832,034,200	86 00	513,799,600	849,657,500	1,363,457,100
1956.....	808,328,500	78 70	528,735,600	857,908,000	1,386,643,600
1955.....	797,802,800	69 80	539,281,400	870,056,500	1,409,337,900
1954.....	764,352,300	69 80	552,721,300	879,540,200	1,432,261,500
1953.....	708,592,800	70 70	553,576,400	874,611,000	1,428,187,400
1952.....	679,438,200	66 80	561,967,200	871,714,300	1,433,681,500
1951.....	653,933,800	62 80	567,459,600	865,727,200	1,433,186,800
1950.....	603,701,600	63 00	571,559,100	858,340,900	1,429,900,000
1949.....	559,609,400	56 80	587,733,300	871,384,700	1,459,118,000
1948.....	540,688,000	53 40	589,527,000	852,093,300	1,441,620,300
1947.....	530,418,400	46 50	588,353,400	821,685,700	1,410,039,100
1946.....	527,287,400	42 00	585,397,500	803,777,700	1,389,175,200
1945.....	527,200,600	42 50	585,772,400	746,096,000	1,331,868,400
1944.....	526,376,000	39 90	584,033,400	730,685,400	1,314,718,800

**VALUATION OF TAXABLE LAND AND BUILDINGS,
BY WARDS, 1969**

WARD	AREA	Value Land	Value Buildings	Total Value
1.....	43,690,377	\$15,478,400	\$31,237,400	\$46,715,800
2.....	13,375,242	9,076,600	19,452,700	28,529,300
3.....	14,760,291	150,384,400	183,620,000	334,004,400
4.....	6,733,325	24,782,300	59,719,100	84,501,400
5.....	11,909,199	60,222,800	122,942,000	183,164,800
6.....	30,682,368	29,430,500	82,965,700	112,396,200
7.....	18,012,272	9,036,800	21,309,900	30,346,700
8.....	13,119,633	8,916,000	17,465,600	26,381,600
9.....	6,371,093	7,792,200	7,554,100	15,346,300
10.....	9,760,031	5,141,300	13,441,300	18,582,600
11.....	18,138,541	6,001,100	17,782,600	23,783,700
12.....	13,108,899	6,355,200	16,410,400	22,765,600
13.....	21,857,467	7,185,300	22,091,000	29,276,300
14.....	25,220,801	9,230,400	30,537,700	39,768,100
15.....	14,909,186	4,903,000	17,145,600	22,048,600
16.....	37,349,820	9,309,600	34,164,900	43,474,500
17.....	27,530,763	8,844,900	26,347,400	35,192,300
18.....	112,852,057	15,761,000	69,641,800	85,402,800
19.....	35,873,426	9,039,500	27,674,000	36,713,500
20.....	94,923,610	15,144,600	65,217,500	80,362,100
21.....	19,608,856	20,178,000	65,757,400	85,935,400
22.....	40,631,572	12,870,600	49,169,200	62,039,800
Totals.....	630,418,829	\$445,084,500	\$1,001,647,300	\$1,446,731,800

**AVERAGE VALUATIONS USED, FINANCIAL YEARS
1930 TO 1967**

Financial Year											Basis, Three Years
1930	.	.	.	.	.	.	.	.	.	.	\$1,948,731,046 00
1931	.	.	.	.	.	.	.	.	.	.	1,973,091,133 33
1932	.	.	.	.	.	.	.	.	.	.	1,984,506,400 03
1933	.	.	.	.	.	.	.	.	.	.	1,945,584,733 00
1934	.	.	.	.	.	.	.	.	.	.	1,843,744,900 00
1935	.	.	.	.	.	.	.	.	.	.	1,744,959,500 00
1936	.	.	.	.	.	.	.	.	.	.	1,675,264,600 30
1937	.	.	.	.	.	.	.	.	.	.	1,631,106,175 00
1938	.	.	.	.	.	.	.	.	.	.	1,598,902,763 00
1939	.	.	.	.	.	.	.	.	.	.	1,570,885,561 00
1940	.	.	.	.	.	.	.	.	.	.	1,543,610,935 00
1941	.	.	.	.	.	.	.	.	.	.	1,514,947,672 33
1942	.	.	.	.	.	.	.	.	.	.	1,481,586,003 00
1943	.	.	.	.	.	.	.	.	.	.	1,460,074,903 00
1944	.	.	.	.	.	.	.	.	.	.	1,438,927,624 00
1945	.	.	.	.	.	.	.	.	.	.	1,428,381,963 00
1946	.	.	.	.	.	.	.	.	.	.	1,436,571,039 00
1947	.	.	.	.	.	.	.	.	.	.	1,459,013,321 06
1948	.	.	.	.	.	.	.	.	.	.	1,471,948,589 00
1949	.	.	.	.	.	.	.	.	.	.	1,500,576,133 00
1950	.	.	.	.	.	.	.	.	.	.	1,538,774,760 00
1951	.	.	.	.	.	.	.	.	.	.	1,578,935,227 00
1952	.	.	.	.	.	.	.	.	.	.	1,583,733,737 00
1953	.	.	.	.	.	.	.	.	.	.	1,580,293,053 00
1954	.	.	.	.	.	.	.	.	.	.	1,569,133,815 00
1955	.	.	.	.	.	.	.	.	.	.	1,589,835,787 00
1956	.	.	.	.	.	.	.	.	.	.	1,566,764,348 00
1957	.	.	.	.	.	.	.	.	.	.	1,538,650,276 00
1958	.	.	.	.	.	.	.	.	.	.	1,520,692,409 00
1959	.	.	.	.	.	.	.	.	.	.	1,504,639,094 00
1960	.	.	.	.	.	.	.	.	.	.	1,507,363,894 00
1961	.	.	.	.	.	.	.	.	.	.	1,529,703,369 00
1962	.	.	.	.	.	.	.	.	.	.	1,538,338,536 00
1963	.	.	.	.	.	.	.	.	.	.	1,560,357,995 00
1964	.	.	.	.	.	.	.	.	.	.	1,552,423,300 00
1965	.	.	.	.	.	.	.	.	.	.	1,553,591,900 00
1966	.	.	.	.	.	.	.	.	.	.	1,562,076,200 00
1967	.	.	.	.	.	.	.	.	.	.	1,583,386,200 00

NOTE: Chapter 23 of the Acts of 1968 provides that the equalized valuation as reported by the State Tax Commission to the General Court under the provisions of Section 10C of Chapter 58 will be used in place of the former valuation figures which had been used to determine the base for borrowing.

	YEAR				Real Estate	Personal Estate	Total	RATE PER \$1,000		Total
								General Rate	School Rate	
1954	\$99,971,852 70	\$9,382,132 10	\$109,353,984 80	\$57 40	\$12 40	\$69 80
1955	98,371,785 42	9,224,914 58	107,596,700 00	54 71	15 09	69 80
1956	109,128,851 32	10,322,638 28	119,451,489 60	61 43	17 27	78 70
1957	117,257,310 60	11,034,909 40	128,292,220 00	66 37	19 63	86 00
1958	125,299,681 20	11,931,862 80	137,231,544 00	72 60	20 40	93 00
1959	135,096,089 92	12,915,892 88	148,011,982 80	81 70	19 50	101 20
1960	134,608,972 82	12,969,404 75	147,578,377 57	81 00	19 70	100 70
1961	134,527,752 40	13,143,681 74	147,671,434 14	80 25	20 35	100 60
1962	132,013,164 56	13,283,649 46	145,296,814 02	78 00	21 80	99 80
1963	125,745,936 00	12,974,064 00	138,720,000 00	72 59	23 41	96 00
1964	132,167,275 72	13,540,724 28	145,708,000 00	75 92	23 88	99 80
1965	155,501,148 50	15,848,851 50	171,350,000 00	88 60	26 40	115 00
1966	138,170,535 10	14,086,510 40	152,257,045 50	76 57	24 43	101 00
1967	163,511,430 06	16,806,290 40	180,317,720 46	94 38	23 42	117 80
1968	184,014,301 56	19,127,892 04	203,142,193 60	101 03	28 17	129 20
1969	208,908,071 92	21,987,528 08	230,895,600 00	115 71	28 69	144 40

NUMBER OF PROPERTY ITEMS ASSESSED IN 1969

WARD	Real Estate	Personal Estate	Water	Sewer Use	Better- ments
1.....	6,375	484	752	970	132
2.....	2,616	137	434	638	1
3.....	3,180	4,297	651	750	3
4.....	2,028	366	631	660	0
5.....	3,336	1,650	922	852	0
6.....	4,142	316	767	871	34
7.....	3,768	239	699	775	52
8.....	2,305	227	634	656	10
9.....	1,964	219	738	832	4
10.....	2,158	109	440	513	12
11.....	3,152	144	786	828	34
12.....	2,391	116	1,018	1,118	4
13.....	3,184	275	880	953	55
14.....	4,949	258	1,867	1,898	81
15.....	3,102	118	726	869	33
16.....	5,236	460	780	969	297
17.....	4,989	259	980	1,086	133
18.....	13,598	347	1,542	1,885	1,733
19.....	5,142	249	780	862	235
20.....	12,186	506	1,088	1,359	797
21.....	2,633	443	732	705	81
22.....	5,204	355	727	884	229
Totals...	97,638	11,574	18,563	20,933	3,960

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under Chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$111,599 42
Assessment under Chapter 450, Acts of 1889, as amended by Chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	\$70,934 61
Assessment under Chapter 437, Acts of 1893, as amended by Chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	\$35,533 76
Total	\$218,067 79
Assessment under Chapter 248, Acts of 1935 (General Laws, Chapter 40, Sections 42A to 42D), of 1966 Water Liens, added to taxes	1,708,694 88
Assessments under Chapter 311, Acts of 1961, authorizing the City of Boston "To Establish Annual Sewer Charge for the Use of Its Sewers"—General Laws, Chapter 80, Section 13, added to taxes	820,896 07
Grand Total	<u>\$2,529,590 95</u>

RECAPITULATION OF EXEMPT PROPERTY — 1969

	Clause	Area	Land	Buildings	Total	ABC Returns
United States of America	1	22,232,936	\$28,846,700	\$73,759,800	\$102,606,500	—
Commonwealth of Massachusetts	2	224,111,249	144,969,200	192,415,500	337,384,700	—
Literary	31	34,170,598	44,229,900	152,197,600	196,427,500	\$47,252,693 30
Benevolent	32	12,176,641	18,060,900	111,065,700	129,126,600	18,437,888 87
Charitable	33	8,830,862	17,364,500	45,359,900	55,724,400	14,491,989 17
Scientific	34	680,709	2,128,500	2,632,300	4,760,800	2,805,865 75
Temperance Societies, Inc.	35	1,450	2,200	7,800	10,000	4,200 00
Incorporated Organization of United						
State Veterans	5	399,911	268,800	528,400	797,200	95,688 96
Fraternal Societies	7	—	7,000	15,000	22,900	—
Religious Organizations	10	223,549	82,200	77,900	160,100	37,575 00
Houses of Religious Worship	11	15,491,240	15,341,300	31,830,300	47,171,600	610,599 71
Cemeteries	12	24,098,469	5,012,700	644,300	5,657,000	47,257 00
Special Clauses 16, 17, 18, 19, 21	16-21	7,052,118	1,991,400	643,900	2,635,300	424,836 28
G. L. Chap. 160, sec. 87, Railroads	22	46,720	46,000	—	46,000	—
Medical Service	23	19,947	600,000	2,110,000	2,710,000	1,482,994 00
Chap. 95, Acts 1960, J of C	24	180,248	132,600	207,400	340,000	—
CITY OF BOSTON						
Schools	A	12,400,897	9,010,400	53,586,600	62,597,000	—
Fire	B	780,305	1,049,400	3,793,000	4,842,400	—
All Others	C	5,749,562	4,311,500	11,811,100	16,122,600	—
City Hall and Annex	D	628,230	8,973,600	20,665,700	29,639,300	—
Parks and Playgrounds	D2	740,952	4,824,000	229,300	5,053,300	—
Libraries	F	86,944,338	196,709,800	6,797,500	203,507,300	—
Foreclosures	I	420,018	2,774,900	3,373,300	6,148,200	—
Boston Housing Authority	J	8,909,034	4,758,000	1,413,500	6,171,500	—
Health	K	22,293,772	13,114,700	95,220,500	108,335,200	—
Hospitals	L	342,897	321,800	977,900	1,299,700	—
Institutions	M	2,928,710	1,708,600	10,527,000	12,235,600	—
Redevelopment Authority	N	12,844,751	2,564,800	8,712,700	11,277,500	—
Chapter 121A	O	15,012,518	32,366,900	15,610,100	47,977,000	—
Police	OO	4,802,587	30,892,100	90,703,400	121,595,500	—
Printing	P	265,566	835,100	3,423,600	4,258,700	—
Public Buildings and Off-Street Parking	R	18,830	75,000	265,800	340,800	—
Public Works Department	S	1,005,056	7,545,100	11,350,200	18,895,300	—
Welfare	T	8,065,245	4,265,500	7,468,800	11,734,300	—
Public Facilities Commission	U	47,465	192,000	874,300	1,066,300	—
	V	872,560	374,300	2,825,500	3,199,800	—
GRAND TOTAL		534,789,940	\$598,751,400	\$963,125,600	\$1,561,877,000	\$85,691,588 04

RECAPITULATION OF EXEMPT PROPERTY, 1969

WARD				Area	Land	Buildings	Total	Items
1	.	.	.	135,588,679	\$46,546,400	\$117,257,000	\$163,803,400	344
2	.	.	.	19,546,820	15,761,100	30,897,000	46,658,100	1,033
3	.	.	.	13,988,799	92,512,200	163,048,000	255,560,200	328
4	.	.	.	14,912,848	71,251,800	211,532,100	282,783,900	467
5	.	.	.	14,485,304	166,551,800	32,548,600	199,100,400	519
6	.	.	.	27,240,639	23,496,500	50,594,500	74,091,000	306
7	.	.	.	16,122,418	7,528,400	15,471,900	23,000,300	173
8	.	.	.	9,775,787	8,547,200	41,044,100	49,591,300	578
9	.	.	.	6,848,875	9,401,800	9,986,200	19,388,000	1,572
10	.	.	.	10,376,567	8,910,400	44,871,600	53,782,000	237
11	.	.	.	6,617,548	4,071,100	12,194,900	16,266,000	449
12	.	.	.	27,544,452	4,348,100	26,824,300	31,172,400	333
13	.	.	.	18,149,354	10,562,600	23,203,200	33,765,800	250
14	.	.	.	16,369,921	6,376,400	22,430,500	28,806,900	206
15	.	.	.	2,328,182	1,177,100	2,360,600	3,537,700	72
16	.	.	.	12,854,133	6,705,100	13,501,800	20,206,900	257
17	.	.	.	7,908,654	3,267,100	7,391,400	10,658,500	127
18	.	.	.	50,968,900	14,853,300	18,990,400	33,843,700	571
19	.	.	.	24,738,621	29,750,000	18,516,500	48,266,500	238
20	.	.	.	51,656,347	21,638,600	14,064,700	35,703,300	578
21	.	.	.	18,907,362	23,243,800	58,865,000	82,108,800	120
22	.	.	.	27,859,730	22,250,600	27,531,300	49,781,900	253
GRAND TOTAL				534,789,940	\$598,751,400	\$963,125,600	\$1,561,877,000	8,976

AGGREGATES OF EXEMPT VALUATIONS

**Real Estate Exempted from Taxation in Boston for the Years
1967-1969 by Class of Exemption Shown in Tabulation**

CLASS	1969	1968	1967
United States of America	\$102,606,500	\$112,213,500	\$113,705,700
Commonwealth of Massachusetts	337,384,700	281,557,700	257,217,500
City of Boston	676,297,300	506,619,100	482,493,200
Houses of Religious Worship and Religious Organizations	47,331,700	52,053,100	51,403,100
All others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	398,256,800	315,083,900	293,610,800
Totals	\$1,561,877,000	\$1,267,527,300	\$1,198,430,300

Those public housing parcels listed in the name of the United States of America are included in the "Aggregates of Exempt Property" in table listed "United States of America," and those assessed to "Boston Housing Authority" are listed in the table under "City of Boston."

MOTOR VEHICLE EXCISE

The motor vehicle excise was originally created by the passage of Chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law became Chapter 60A of the General Laws.

This excise, per Acts of 1960, Chapter 758, is levied at a fixed state rate of \$66.00 per thousand and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

**RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON FOR THE YEAR 1969**

Commitment	Date of Com- mitment	Number	Value	Excise
1969 Levy:				
First.....	Mar. 3, 1969	19,598	\$14,744,660	\$973,038 66
Second.....	April 1, 1969	22,530	15,225,950	1,004,761 73
Third.....	April 18, 1969	8,650	6,063,846	400,196 82
Fourth.....	May 1, 1969	10,210	6,307,530	416,234 76
Fifth.....	May 20, 1969	19,370	12,426,860	820,084 18
Sixth.....	June 23, 1969	26,033	18,128,770	1,196,239 64
Seventh.....	July 14, 1969	16,353	11,439,260	712,486 84
Eighth.....	Sept. 3, 1969	31,267	48,530,629	2,705,773 10
Ninth.....	Oct. 3, 1969	15,318	19,271,220	881,645 80
Tenth.....	Nov. 17, 1969	10,710	13,852,409	501,339 02
Eleventh.....	Jan. 5, 1970	8,071	10,929,949	478,216 24
Twelfth.....	Feb. 17, 1970	10,708	14,644,145	567,691 12
Thirteenth.....	May 4, 1970	8,381	11,335,170	197,404 19
Fourteenth.....	Aug. 17, 1970	2,739	6,842,115	211,600 77
		209,938	\$209,382,513	\$11,066,712 87

The State Department of Taxation instituted a new procedure in 1963 for the billing of Motor Vehicle Excise in accordance with a 1962 Act of the Massachusetts Legislature.

At a charge of fifteen cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessor's copy, and a commitment sheet and Assessor's valuation list.

MOTOR VEHICLE EXCISE TAX, 1945 TO 1969

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1945	89,459	\$355,486 51	\$35 60
1946	108,550	576,263 10	35 40
1947	124,143	1,148,879 91	36 23
1948	132,901	1,626,886 39	38 07
1949	147,604	2,248,090 78	41 32
1950	166,351	2,875,962 79	44 16
1951	171,469	3,330,635 28	46 85
1952	169,872	3,359,024 55	48 25
1953	179,236	3,723,396 69	50 42
1954	181,171	4,083,913 95	51 86
1955	195,894	4,935,600 15	53 37
1956	193,364	5,407,426 05	54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00
1965	207,804	9,453,132 26	66 00
1966	207,392	10,169,753 97	66 00
1967	204,984	10,290,983 95	66 00
1968	212,690	11,041,472 19	66 00
1969	209,938	11,066,712 87	66 00

TABLE OF ABATEMENTS GRANTED, 1958-1969

Levy Year	Tax Rate	Abated 1969	Value Abated	Abated 1968	Value Abated	Abated 1967	Value Abated	Abated 1966	Value Abated	Abated 1965	Value Abated
1969.....	\$144 40	\$7,343,433 12	\$50,854,800								
1968.....	129 20	6,323,306 40	48,942,000	\$3,997,008 72	\$30,936,600						
1967.....	117 80	837,345 96	7,108,200	3,701,240 66	31,419,700	\$5,664,683 94	\$48,087,300				
1966.....	101 00	329,058 00	3,258,000	998,284 00	9,884,000	2,433,453 60	24,093,600	\$4,170,030 43	\$41,287,430		
1965.....	115 00	175,835 00	1,529,000	483,977 50	4,208,500	1,641,429 50	14,273,300	2,731,779 00	23,754,600	\$4,929,532 50	\$42,865,500
1964.....	99 80	215,717 70	2,161,500	243,292 44	2,437,800	457,014 14	4,579,300	514,159 62	5,151,900	3,184,618 00	31,910,000
1963.....	96 00	1,046,764 80	10,903,800	58,272 00	607,000	118,176 00	1,231,000	239,952 00	2,499,500	1,173,417 60	12,223,100
1962.....	99 80	1,008,498 96	10,105,200	51,387 02	514,900	98,303 00	985,000	92,554 52	927,400	809,877 00	8,115,000
1961.....	100 60	138,516 14	1,376,900	45,078 86	448,100	55,574 44	552,400	79,353 28	788,800	345,218 96	3,431,600
1960.....	100 70	135,713 39	1,347,700	42,696 80	424,000	55,898 57	555,100	62,323 23	618,900	335,089 32	3,327,600
1959.....	101 20	239,186 20	2,363,500	3,066 36	30,300	16,849 80	166,500	35,106 28	346,900	481,580 44	4,758,700
1958.....	93 00	120 90	1,300	1,674 00	18,000	7,951 50	85,500	632 40	6,800	23,928 90	257,300

LIST OF ASSESSORS — 1969

THEODORE V. ANZALONE, *Commissioner of Assessing*
JOHN F. MORLEY, *Associate Commissioner*
LAWRENCE F. FALLON, *Associate Commissioner*
JOHN P. DOHERTY, *Executive Secretary*

Board of Review

PAUL J. OSWALD, *Chairman*
JACK KARDON, *Member*
HELEN M. SULLIVAN, *Member*

Deputy Assessor

GEORGE F. CRONIN

District Directors

JAMES P. BUCKLEY
LOUIS M. GROPMAN
MAURICE F. JOYCE
EMMETT J. KELLY
JOHN J. RILEY
BERNARD F. SHADRAWY

Supervisors of Assistant Assessors

ANTHONY A. BRODERICK
PAUL GERARDI
GEORGE MITCHELL
HAROLD L. VAUGHAN
EDWARD WEXLER

Assistant Assessors

EDWARD J. CARROLL
HAROLD CRONIN
LEONARD W. DOLAN
JOHN F. DRISCOLL
JOSEPH M. FARRELL
ALEXANDER GILLIS
THOMAS HEANUE
JOHN J. HERRITY
EDWARD L. HOPKINS
FREDERICK J. McANULTY

CHARLES J. MEHEGAN
JOHN D. MOORE
WARREN R. MOORE
WILLARD F. O'BRIEN
HENRY PENTA
MATTHEW J. PETERS
ROBERT PETRILLO
FRANK SHIMONE
ALFRED J. TURNER
DAVID WHITLEY

GLADYS E. MIKALONIS, *Senior Administrative Assistant*
HENRY P. IRELAND, *Head Administrative Clerk*
EDMUND C. CORSANO, *Senior Appraisal Engineer*



ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1970

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., JANUARY 1, 1971

HON. KEVIN H. WHITE,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the year 1970:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1969, to be payable as of November 20, 1969, as follows:

Examination of Retirement System	\$25,275 25
Metropolitan Parks	3,968,215 64
Metropolitan Sewerage	4,106,880 44
Boston Metropolitan District Expenses	7,565 06
Massachusetts Bay Transportation Authority — Operating Deficit	15,514,045 60
Metropolitan Air Pollution Control	40,013 95
Shellfish Purification Plants	9,048 85
Metropolitan Area Planning Council	45,008 61
Motor Vehicle Excise Tax Bills	29,569 95
Group Insurance Commission	490,427 87
	<hr/>
	\$24,236,051 22
*Metropolitan Water	5,996,742 12
	<hr/>
Total	\$30,232,793 34

* Not included in determining tax rate. Estimated income of Water Division of City of Boston was sufficient to meet this expenditure.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1970, determined by the Commissioner of Assessing, July 31, 1970, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$448,760,700	
Value of buildings	1,011,157,900	
Total value of real estate		\$1,459,918,600
Total value of personal estate		157,081,400
Total valuation		\$1,617,000,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		172,900
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		478,900
The total taxable valuation of the city upon which taxes were assessed for the financial year 1968, when all assessments were made, was		\$1,617,651,800

EXEMPT VALUATIONS, 1970

CLASS	AMOUNT
<i>United States of America</i>	\$102,991,300
<i>Commonwealth of Massachusetts</i>	391,741,500
<i>Houses of Religious Worship and Religious Organizations</i>	67,393,800
<i>City of Boston</i>	749,930,300
<i>All Others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)</i>	412,438,300
<i>Total</i>	\$1,724,695,200

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO
THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 15.68 percent, or \$156.80 per \$1,000; of this rate \$130.18 was for the general rate, and \$26.62 was for schools.

Real and personal property taxes	\$253,545,600 00
Real and personal property taxes, supplementary	102,202 24
Total property taxes	<u>\$253,647,802 24</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of Chapter 12, Section 12, of Revised Laws, amended Chapter 161, Acts of 1903, the sum of \$35,168.99 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the year 1970 also there was assessed to the Town of Brookline the additional sum of \$4,014.08, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

**VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1950-1970**

YEAR	Real Estate	Personal Estate	Total Valuation
1950	\$1,429,900,000	\$137,600,000	\$1,567,500,000
1951	1,433,186,800	137,573,200	1,570,760,000
1952	1,433,681,500	139,834,500	1,573,516,000
1953	1,428,187,400	137,478,600	1,565,666,000
1954	1,432,261,500	134,414,500	1,566,676,000
1955	1,409,337,900	132,162,100	1,541,500,000
1956	1,386,643,600	131,164,400	1,517,808,000
1957	1,363,457,100	128,312,900	1,491,770,000
1958	1,347,308,400	128,299,600	1,475,608,000
1959	1,334,941,600	127,627,400	1,462,569,000
1960	1,336,732,600	128,792,500	1,465,525,100
1961	1,337,591,900	130,740,800	1,468,332,700
1962	1,323,157,600	133,153,800	1,456,311,400
1963	1,309,853,500	135,146,500	1,455,000,000
1964	1,324,321,400	135,678,600	1,460,000,000
1965	1,352,183,900	137,816,100	1,490,000,000
1966	1,368,025,100	139,470,400	1,507,495,500
1967	1,388,042,700	142,668,000	1,530,710,700
1968	1,424,259,300	148,048,700	1,572,308,000
1969	1,446,731,800	152,268,200	1,599,000,000
1970	1,459,918,600	157,081,400	1,617,000,000

WARD	Real Estate	Personal Estate	Total Real and Personal	Description of Wards by Districts
1.....	Gain \$2,321,000	Gain \$1,138,100	Gain \$3,459,100	Ward 1. East Boston.
2.....	Gain 299,800	Loss 35,600	Gain 264,200	Ward 2. Charlestown.
3.....	Gain 5,557,300	Gain 3,525,200	Gain 9,082,500	Ward 3. Boston Proper.
4.....	Gain 3,620,400	Loss 61,600	Gain 3,558,800	Ward 4. Back Bay, South.
5.....	Gain 2,030,100	Loss 68,100	Gain 1,962,000	Ward 5. Back Bay.
6.....	Gain 1,380,700	Gain 40,000	Gain 1,420,700	Ward 6. South Boston, North.
7.....	Gain 254,100	Loss 6,700	Gain 247,400	Ward 7. South Boston, South.
8.....	Loss 254,600	Gain 85,000	Loss 169,600	Ward 8. Roxbury, East and South.
9.....	Loss 875,700	Loss 42,800	Loss 918,500	Ward 9. Roxbury, Central.
10.....	Loss 209,200	Loss 19,400	Loss 228,600	Ward 10. Roxbury, West.
11.....	Loss 143,800	Loss 43,000	Loss 186,800	Ward 11. Roxbury, South; Eggleston Square and Forest Hills.
12.....	Loss 1,995,400	Loss 10,000	Loss 2,005,400	Ward 12. Roxbury, East.
13.....	Gain 694,100	Gain 267,600	Gain 961,700	Ward 13. Dorchester and Savin Hill.
14.....	Loss 803,600	Loss 27,400	Loss 831,000	Ward 14. Dorchester, West.
15.....	Gain 41,200	Loss 13,500	Gain 27,700	Ward 15. Dorchester, North Central.
16.....	Gain 421,100	Gain 5,700	Gain 426,800	Ward 16. Dorchester, South.
17.....	Gain 38,800	Loss 6,100	Gain 32,700	Ward 17. Dorchester, Center.
18.....	Gain 611,500	Gain 71,200	Gain 682,700	Ward 18. Hyde Park and Mattapan.
19.....	Loss 1,571,000	Loss 17,400	Loss 1,588,400	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 626,600	Loss 30,200	Gain 596,400	Ward 20. West Roxbury, Roslindale.
21.....	Gain 776,900	Loss 52,700	Gain 724,200	Ward 21. Brighton, South.
22.....	Gain 366,500	Gain 114,900	Gain 481,400	Ward 22. Brighton, North.
Net R. E. Gain	\$13,186,800	Net Gain	Net Gain	
Net P. E. Gain	4,813,200	\$4,813,200	\$18,000,000	
Net Total Gain	\$18,000,000	Net Gain 1970 1969	\$1,617,000,000 1,599,000,000	
		Net Total Gain	\$18,000,000	

VALUATION, JANUARY 1, 1969

WARD	REAL ESTATE	PERSONAL EST.	TOTAL
1.....	\$46,715,800	\$3,356,500	\$50,072,300
2.....	28,529,300	204,000	28,733,300
3.....	334,004,400	52,520,400	386,524,800
4.....	84,501,400	60,714,200	145,215,600
5.....	183,164,800	2,036,200	185,201,000
6.....	112,396,200	642,700	113,038,900
7.....	30,346,700	506,200	30,852,900
8.....	26,381,600	524,600	26,906,200
9.....	15,346,300	344,900	15,691,200
10.....	18,582,600	143,400	18,726,000
11.....	23,783,700	24,767,900	48,551,600
12.....	22,765,600	106,400	22,872,000
13.....	29,276,300	1,026,400	30,302,700
14.....	39,768,100	188,600	39,956,700
15.....	22,048,600	280,400	22,329,000
16.....	43,474,500	491,700	43,966,200
17.....	35,192,300	227,400	35,419,700
18.....	85,402,800	1,678,700	87,081,500
19.....	36,713,500	299,200	37,012,700
20.....	80,362,100	552,500	80,914,600
21.....	85,935,400	526,600	86,462,000
22.....	62,039,800	1,129,300	63,169,100
Totals.....	\$1,446,731,800	\$152,268,200	\$1,599,000,000

VALUATION, JANUARY 1, 1970

WARD	REAL ESTATE	PERSONAL EST.	TOTAL
1.....	\$49,036,800	\$4,494,600	\$53,531,400
2.....	28,829,100	168,400	28,997,500
3.....	339,561,700	56,045,600	395,607,300
4.....	88,121,800	60,652,600	148,774,400
5.....	185,194,900	1,968,100	187,163,000
6.....	113,776,900	682,700	114,459,600
7.....	30,600,800	499,500	31,100,300
8.....	26,127,000	609,600	26,736,600
9.....	14,470,600	302,100	14,772,700
10.....	18,373,400	124,000	18,497,400
11.....	23,639,900	24,724,900	48,364,800
12.....	20,770,200	96,400	20,866,600
13.....	29,970,400	1,294,000	31,264,400
14.....	38,964,500	161,200	39,125,700
15.....	22,089,800	266,900	22,356,700
16.....	43,895,600	497,400	44,393,000
17.....	35,231,100	221,300	35,452,400
18.....	86,014,300	1,749,900	87,764,200
19.....	35,142,500	281,800	35,424,300
20.....	80,988,700	522,300	81,511,000
21.....	86,712,300	473,900	87,186,200
22.....	62,406,300	1,244,200	63,650,500
Totals.....	\$1,459,918,600	\$157,081,400	\$1,617,000,000

RECAPITULATION OF GAIN AND LOSS
Real and Personal Estate

Real and Personal, 1970	\$1,617,000,000
Real and Personal, 1969	1,599,000,000
Net Gain	<u>\$18,000,000</u>
Real Estate, 1970	\$1,459,918,600
Real Estate, 1969	1,446,731,800
Net Gain	<u>\$13,186,800</u>
Personal Estate, 1970	\$157,081,400
Personal Estate, 1969	162,268,200
Net Gain	<u>\$4,813,200</u>
Gain, Real Estate	\$13,186,800
Gain, Personal Estate	4,813,200
Net Gain, Real and Personal Estate	<u>\$18,000,000</u>

DIVISION OF TAX RATE

	1969	1970
GENERAL TAX RATE	\$115 71	\$130 18
SCHOOL TAX RATE	28 69	26 62
TOTAL TAX RATE	<u>\$144 40</u>	<u>\$156 80</u>

TAX RATE COMPUTATION — 1970

APPROPRIATIONS	1969	1970	INCREASE	DECREASE
City Budget	\$153,967,704 00	\$175,834,893 00	\$21,867,189 00	
County Budget	13,232,748 00	15,425,409 00	2,192,661 00	
School Budget	72,882,998 00	81,262,779 00	8,379,781 00	
Debt and Interest	26,963,989 68	25,931,976 12		\$1,032,013 56
M.B.T.A. Assessment	16,775,122 42	15,506,917 00		1,268,205 42
M.D.C. Assessments	3,292,529 20	4,050,436 79	757,906 59	
State Assessments	453,677 63	554,321 92	100,644 29	
Pensions and Annuities:				
Contributory	14,812,600 87	17,691,760 26	2,879,159 39	
Non-Contributory	6,565,000 00	6,288,645 00		276,355 00
Overlay:				
Deficits	1,619,584 64	4,104,476 25	2,484,891 61	
Current	11,022,535 09	14,435,389 33	3,412,854 24	
Deficits:				
Sewer Use	993,368 19	1,019,160 39	25,792 20	
Water Service	915,042 63	2,223,605 71	1,308,563 08	
Estimated Receipts — 1968	1,287,203 12	—		1,287,203 12
M.D.C. Sewer Assessment — 1968 Over-estimate	1,455,932 63	—		1,455,923 63
State Assessment — Net Underestimate		435,461 78	435,461 78	
Totals	\$326,240,036 10	\$364,765,231 55	\$38,525,195 45	
REVENUES				
DEPARTMENTAL:				
City	\$32,603,212 21	\$42,773,332 91	\$10,170,120 70	
County	3,737,231 79	4,887,105 65	1,149,873 86	
School	1,304,134 46	1,492,258 70	188,124 24	
Totals	\$37,644,578 46	\$49,152,697 26	\$11,508,118 80	
CHERRY SHEET ITEMS:				
City	\$12,234,426 60	6,798,176 69		\$5,436,549 91
County	250,000 00	325,000 00	75,000 00	
School	200,000 00	1,973,341 44	1,773,341 44	
Corporation Tax	789,374 57	789,374 57	—	
Chapters 69 and 71	1,672,297 72	1,896,603 22	224,305 50	
Chapter 70	14,206,610 79	26,876,260 81	12,669,650 02	
State Tax Appropriation, Chapter 660	15,673,402 51	4,245,747 75		11,427,654 76
Urban Redevelopment Corp. Excise Taxes	2,063,211 37	2,220,850 00	157,638 63	
State-Owned Lands	241,918 70	250,011 82	8,093 12	
Government Center	357,569 92	357,569 92	—	
Reimbursement — Pupils Transportation	455,000 00	470,000 00	15,000 00	
Totals, Cherry Sheet	\$48,144,112 18	\$46,202,936 22		\$1,952,175 96
Motor Vehicle Excise Taxes	8,898,216 46	8,663,998 07		234,218 39
School — Unexpended Balance	657,529 00	—		657,529 00
Free Cash		7,200,000 00	\$7,200,000 00	
Totals, Estimated Receipts	\$95,344,436 10	\$111,219,631 55	\$15,875,195 45	
Taxes — Real and Personal	230,895,600 00	253,545,600 00	22,650,000 00	
Totals	\$326,240,036 10	\$364,765,231 55	\$38,525,195 45	
Total Appropriations (excluding Overlay)	\$315,052,093 01	\$350,329,842 22		
Estimated Revenues	95,344,436 10	111,219,631 55		
Net Requirements (before Overlay)	\$219,707,656 91	\$239,110,210 67		
Overlay	11,187,943 09	14,435,389 33		
	\$230,895,600 00	\$253,545,600 00		
Valuations:*				
Real Estate	\$1,446,732 00	\$1,459,918 60		
Personal Property	152,268 00	157,081 40		
	\$1,599,000 00	\$1,617,000 00		
TAX RATE	\$144 40	\$156 80		
Thousands				

LAND, BUILDING VALUATIONS AND TAX RATES
CITY OF BOSTON
1945 — 1970

Year	Total Value Tax-Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1970.....	\$1,724,695,200	\$156 80	\$448,760,700	\$1,011,157,900	\$1,459,918,600
1969.....	1,561,877,000	144 40	445,084,500	1,001,647,300	1,446,731,800
1968.....	1,267,527,300	129 20	448,110,500	976,148,800	1,424,259,300
1967.....	1,198,430,300	117 80	443,907,300	944,135,400	1,388,042,700
1966.....	1,117,719,200	101 00	449,650,400	918,374,700	1,368,025,100
1965.....	1,054,195,000	115 00	452,534,300	899,649,600	1,352,183,900
1964.....	989,719,500	99 80	450,954,500	873,366,900	1,324,321,400
1963.....	966,890,000	96 00	449,427,300	860,426,300	1,309,853,500
1962.....	917,016,000	99 80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100 60	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100 70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101 20	484,904,600	850,037,000	1,334,941,600
1958.....	838,978,600	93 00	492,781,400	854,527,000	1,347,308,400
1957.....	832,034,200	86 00	513,799,600	849,657,500	1,363,457,100
1956.....	808,328,500	78 70	528,735,600	857,908,000	1,386,643,600
1955.....	797,802,800	69 80	539,281,400	870,056,500	1,409,337,900
1954.....	764,352,300	69 80	552,721,300	879,540,200	1,432,261,500
1953.....	708,592,800	70 70	553,576,400	874,611,000	1,428,187,400
1952.....	679,438,200	66 80	561,967,200	871,714,300	1,433,681,500
1951.....	653,933,800	62 80	567,459,600	865,727,200	1,433,186,800
1950.....	603,701,600	63 00	571,559,100	858,340,900	1,429,900,000
1949.....	559,609,400	56 80	587,733,300	871,384,700	1,459,118,000
1948.....	540,688,000	53 40	589,527,000	852,093,300	1,441,620,300
1947.....	530,418,400	46 50	588,353,400	821,685,700	1,410,039,100
1946.....	527,287,400	42 00	585,397,500	803,777,700	1,389,175,200
1945.....	527,200,600	42 50	585,772,400	746,096,000	1,331,868,400

**VALUATION OF TAXABLE LAND AND BUILDINGS,
BY WARDS, 1970**

WARD	AREA	Value Land	Value Buildings	Total Value
1.....	42,733,234	\$18,139,100	\$30,897,700	\$49,036,800
2.....	13,403,437	9,865,100	18,964,000	28,829,100
3.....	14,648,807	150,506,300	189,055,400	339,561,700
4.....	6,407,063	24,626,800	63,495,000	88,121,800
5.....	11,611,950	60,848,000	124,346,900	185,194,900
6.....	29,463,802	29,454,400	84,322,500	113,776,900
7.....	18,038,633	10,120,200	20,480,600	30,600,800
8.....	13,243,229	8,302,700	17,824,300	26,127,000
9.....	5,935,683	7,297,900	7,172,700	14,470,600
10.....	9,655,541	5,090,900	13,282,500	18,373,400
11.....	17,941,405	5,913,000	17,726,900	23,639,900
12.....	12,877,969	6,118,400	14,651,800	20,770,200
13.....	17,391,625	6,810,100	23,160,300	29,970,400
14.....	24,997,106	9,150,800	29,813,700	38,964,500
15.....	14,663,421	4,962,700	17,127,100	22,089,800
16.....	37,285,250	9,716,600	34,179,000	43,895,600
17.....	27,627,251	8,839,100	26,392,000	35,231,100
18.....	111,690,922	16,016,800	69,997,500	86,014,300
19.....	34,116,591	8,709,400	26,433,100	35,142,500
20.....	94,470,360	15,166,000	65,822,700	80,988,700
21.....	19,654,547	20,220,800	66,491,500	86,712,300
22.....	40,603,077	12,885,600	49,520,700	62,406,300
Totals.....	618,460,903	\$448,760,700	\$1,011,157,900	\$1,459,918,600

**AVERAGE VALUATIONS USED, FINANCIAL YEARS
1930 TO 1967**

Financial Year											Basis, Three Years
1930	.	.	.	.	.	.	.	.	.	.	\$1,948,731,046 00
1931	.	.	.	.	.	.	.	.	.	.	1,973,091,133 33
1932	.	.	.	.	.	.	.	.	.	.	1,984,506,400 03
1933	.	.	.	.	.	.	.	.	.	.	1,945,584,733 00
1934	.	.	.	.	.	.	.	.	.	.	1,843,744,900 00
1935	.	.	.	.	.	.	.	.	.	.	1,744,959,500 00
1936	.	.	.	.	.	.	.	.	.	.	1,675,264,600 30
1937	.	.	.	.	.	.	.	.	.	.	1,631,106,175 00
1938	.	.	.	.	.	.	.	.	.	.	1,598,902,763 00
1939	.	.	.	.	.	.	.	.	.	.	1,570,885,561 00
1940	.	.	.	.	.	.	.	.	.	.	1,543,610,935 00
1941	.	.	.	.	.	.	.	.	.	.	1,514,947,672 33
1942	.	.	.	.	.	.	.	.	.	.	1,481,586,003 00
1943	.	.	.	.	.	.	.	.	.	.	1,460,074,903 00
1944	.	.	.	.	.	.	.	.	.	.	1,438,927,624 00
1945	.	.	.	.	.	.	.	.	.	.	1,428,381,963 00
1946	.	.	.	.	.	.	.	.	.	.	1,436,571,039 00
1947	.	.	.	.	.	.	.	.	.	.	1,459,013,321 06
1948	.	.	.	.	.	.	.	.	.	.	1,471,948,589 00
1949	.	.	.	.	.	.	.	.	.	.	1,500,576,133 00
1950	.	.	.	.	.	.	.	.	.	.	1,538,774,760 00
1951	.	.	.	.	.	.	.	.	.	.	1,578,935,227 00
1952	.	.	.	.	.	.	.	.	.	.	1,583,733,737 00
1953	.	.	.	.	.	.	.	.	.	.	1,580,293,053 00
1954	.	.	.	.	.	.	.	.	.	.	1,569,133,815 00
1955	.	.	.	.	.	.	.	.	.	.	1,589,835,787 00
1956	.	.	.	.	.	.	.	.	.	.	1,566,764,348 00
1957	.	.	.	.	.	.	.	.	.	.	1,538,650,276 00
1958	.	.	.	.	.	.	.	.	.	.	1,520,692,409 00
1959	.	.	.	.	.	.	.	.	.	.	1,504,639,094 00
1960	.	.	.	.	.	.	.	.	.	.	1,507,363,894 00
1961	.	.	.	.	.	.	.	.	.	.	1,529,703,369 00
1962	.	.	.	.	.	.	.	.	.	.	1,538,338,536 00
1963	.	.	.	.	.	.	.	.	.	.	1,560,357,995 00
1964	.	.	.	.	.	.	.	.	.	.	1,552,423,300 00
1965	.	.	.	.	.	.	.	.	.	.	1,553,591,900 00
1966	.	.	.	.	.	.	.	.	.	.	1,562,076,200 00
1967	.	.	.	.	.	.	.	.	.	.	1,583,386,200 00

NOTE: Chapter 23 of the Acts of 1968 provides that the equalized valuation as reported by the State Tax Commission to the General Court under the provisions of Section 10C of Chapter 58 will be used in place of the former valuation figures which had been used to determine the base for borrowing.

ASSESSING DEPARTMENT

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000		Total
				General Rate	School Rate	
1955	\$98,371,785 42	\$9,224,914 58	\$107,596,700 00	\$54 71	\$15 09	\$69 80
1956	109,128,851 32	10,322,638 28	119,451,489 60	61 43	17 27	78 70
1957	117,257,310 60	11,034,909 40	128,292,220 00	66 37	19 63	86 00
1958	125,299,681 20	11,931,862 80	137,231,544 00	72 60	20 40	93 00
1959	135,096,089 92	12,915,892 88	148,011,982 80	81 70	19 50	101 20
1960	134,608,972 82	12,969,404 75	147,578,377 57	81 00	19 70	100 70
1961	134,527,752 40	13,143,681 74	147,671,434 14	80 25	20 35	100 60
1962	132,013,164 56	13,283,649 46	145,296,814 02	78 00	21 80	99 80
1963	125,745,936 00	12,974,064 00	138,720,000 00	72 59	23 41	96 00
1964	132,167,275 72	13,540,724 28	145,708,000 00	75 92	23 88	99 80
1965	155,501,148 50	15,848,851 50	171,350,000 00	88 60	26 40	115 00
1966	138,170,535 10	14,086,510 40	152,257,045 50	76 57	24 43	101 00
1967	163,511,430 06	16,806,290 40	180,317,720 46	94 38	23 42	117 80
1968	184,014,301 56	19,127,892 04	203,142,193 60	101 03	28 17	129 20
1969	208,908,071 92	21,987,528 08	230,895,600 00	115 71	28 69	144 40
1970	228,915,236 48	24,630,363 52	253,545,600 00	130 18	26 62	156 80

NUMBER OF PROPERTY ITEMS ASSESSED IN 1970

WARD	Real Estate	Personal Estate	Water	Sewer Use	Better- ments
1.....	6,338	461	958	1,089	161
2.....	2,574	121	536	557	1
3.....	3,093	3,753	748	759	2
4.....	1,946	329	722	620	0
5.....	3,309	1,565	1,080	885	0
6.....	4,145	293	883	914	35
7.....	3,753	235	824	840	53
8.....	2,222	237	706	669	2
9.....	1,814	199	774	788	5
10.....	2,142	98	546	506	9
11.....	3,098	163	893	884	47
12.....	2,365	105	1,083	1,156	4
13.....	3,160	258	1,004	1,033	55
14.....	4,930	227	2,384	2,202	109
15.....	3,100	111	861	890	58
16.....	5,226	461	949	1,026	273
17.....	4,980	254	1,269	1,198	146
18.....	13,450	338	1,890	1,946	1,761
19.....	4,963	233	918	904	223
20.....	12,195	475	1,347	1,409	807
21.....	2,631	442	851	716	82
22.....	5,196	368	912	875	242
Totals...	96,630	10,726	22,138	21,866	4,075

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under Chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$113,991 44
Assessment under Chapter 450, Acts of 1889, as amended by Chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	73,121 46
Assessment under Chapter 437, Acts of 1893, as amended by Chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	38,133 43
Total	<u>\$225,246 33</u>
Assessment under Chapter 248, Acts of 1935 (General Laws, Chapter 40, Sections 42A to 42D), of 1966 Water Liens, added to taxes	\$2,192,399 59
Assessments under Chapter 311, Acts of 1961, authorizing the City of Boston "To Establish Annual Sewer Charge for the Use of Its Sewers"—General Laws, Chapter 80, Section 13, added to taxes	746,258 45
Total	<u><u>\$2,938,658 04</u></u>

ASSESSORS LIST OF EXEMPT PROPERTY
GRAND RECAPITULATION BY CLAUSE — 1970

	Clause	Area	Land	Buildings	Total	ABC Returns
United States of America	1	22,228,825	29,321,500	\$73,669,880	\$102,991,300	—
Commonwealth of Massachusetts	2	235,965,500	200,123,900	191,817,600	391,941,500	—
Literary	31	33,424,818	45,057,200	160,303,600	205,360,800	\$102,724,961 50
Benevolent	32	10,893,986	17,759,300	114,378,000	132,137,800	20,999,980 57
Charitable	33	11,076,972	11,414,900	52,126,900	63,541,800	18,761,530 14
Scientific	34	701,895	2,143,000	2,636,300	4,779,300	3,564,013 11
Temperance Societies, Inc.	35	1,450	2,200	7,800	10,000	4,200 00
Incorporated Organization of United States Veterans.	5	477,023	273,000	528,700	801,700	26,663 96
Military	6	—	—	—	—	6,700 00
Fraternal Societies	7	—	7,000	15,000	22,000	200 00
Religious Organizations	10	254,224	116,800	69,300	186,100	41,611 33
Houses of Religious Worship	11	15,159,167	16,118,000	45,416,500	61,534,500	180,321 52
Cemeteries.	12	34,090,422	5,036,500	636,700	5,673,200	63,433 00
Special Clauses 16, 17, 18, 19, 21	16-21	7,094,716	2,019,100	715,900	2,735,000	577,350 26
G. L. Chap. 160, sec. 87, Railroads	22	46,720	48,400	—	48,400	—
Medical Service	23	19,947	600,000	2,110,000	2,710,000	1,619,828 00
Chap. 95, Acts 1960, J of C	24	180,248	132,600	159,400	292,000	—
CITY OF BOSTON — 1970						
Schools	A	12,222,539	8,499,600	52,740,500	61,240,100	—
Fire	B	797,334	1,069,000	3,782,900	4,851,900	—
All Others	C	6,390,589	9,058,300	12,562,400	21,620,700	—
City Hall and Annex	D	628,230	9,349,700	20,665,700	30,015,400	—
Parks and Playgrounds	D2	740,952	4,824,000	229,300	5,053,300	—
	F	86,873,878	198,181,400	6,809,900	204,991,300	—
Libraries	I	435,117	4,451,600	7,525,600	11,977,200	—
Foreclosures	J	8,643,917	4,058,500	1,321,400	5,379,900	—
Boston Housing Authority	K	22,041,744	12,998,800	95,743,500	108,742,300	—
Health	L	350,062	413,600	1,147,900	1,561,500	—
Hospitals	M	2,928,710	1,708,600	10,527,000	12,235,600	—
Institutions	N	12,844,751	2,564,800	8,712,700	11,277,800	—
Redevelopment Authority	O	14,084,703	31,205,400	14,547,300	45,752,700	—
Chapter 121A	OO	5,219,954	56,662,900	123,430,300	180,093,200	—
Police	P	265,566	1,007,400	3,668,300	4,675,700	—
Printing	R	18,838	75,000	265,800	340,800	—
Public Buildings and Off-Street Parking	S	954,128	8,298,600	13,180,200	21,478,800	—
Public Works Department	T	9,078,224	4,891,100	8,835,300	13,726,400	—
Welfare	U	47,465	202,000	874,300	1,076,300	—
Public Facilities Commission.	V	1,184,511	588,900	3,250,800	3,839,700	—
GRAND TOTAL		557,367,117	690,282,600	\$1,034,412,600	\$1,724,695,200	\$148,570,793 39

RECAPITULATION OF EXEMPT PROPERTY, 1970

WARD	Area	Land	Buildings	Total	Items
1.....	136,584,764	\$87,030,000	\$118,103,500	\$205,133,500	382
2.....	19,321,344	16,149,500	30,771,800	46,921,300	951
3.....	14,141,772	97,097,200	164,228,200	261,325,400	1,046
4.....	14,999,783	106,603,200	266,347,500	372,950,700	450
5.....	14,476,473	172,751,900	34,478,900	207,230,800	500
6.....	28,356,590	25,952,400	46,385,300	72,337,700	307
7.....	16,113,219	7,769,500	15,144,100	22,913,600	175
8.....	9,603,957	9,257,000	39,289,400	48,546,400	550
9.....	7,204,731	8,773,400	9,723,200	18,496,600	1,331
10.....	10,484,542	9,139,000	52,312,500	61,451,500	247
11.....	6,833,501	4,583,900	13,668,900	18,252,800	486
12.....	27,541,596	4,294,400	28,900,700	33,195,100	331
13.....	23,181,270	11,063,800	23,201,900	34,265,700	229
14.....	16,826,292	6,412,800	22,352,000	28,764,800	220
15.....	2,334,563	1,186,400	3,549,400	4,735,800	72
16.....	12,929,222	6,420,000	18,253,600	24,673,600	258
17.....	7,914,724	3,266,900	8,059,800	11,326,700	127
18.....	53,165,124	15,175,700	19,285,500	34,461,200	668
19.....	36,465,402	30,058,200	19,698,500	49,756,700	500
20.....	52,235,646	21,630,500	14,041,900	35,672,400	570
21.....	18,797,038	23,238,600	58,846,700	82,085,800	121
22.....	27,855,564	22,428,300	27,769,300	50,197,600	190
GRAND TOTAL.....	557,367,117	\$690,282,600	\$1,034,412,600	\$1,724,695,200	9,711

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1968-1970 by Class of Exemption Shown in Tabulation

CLASS	1970	1969	1968
United States of America	\$102,991,300	\$102,606,500	\$112,213,500
Commonwealth of Massachusetts	391,941,500	337,384,700	281,557,700
City of Boston	749,930,300	676,297,300	506,619,100
Houses of Religious Worship and Religious Organizations	67,393,800	47,331,700	52,053,100
All others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	412,438,300	398,256,800	315,083,900
Totals	\$1,724,695,200	\$1,561,877,000	\$1,267,527,300

Those public housing parcels listed in the name of the United States of America are included in the "Aggregates of Exempt Property" in table listed "United States of America," and those assessed to "Boston Housing Authority" are listed in the table under "City of Boston."

MOTOR VEHICLE EXCISE

The motor vehicle excise was originally created by the passage of Chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law became Chapter 60A of the General Laws.

This excise, per Acts of 1960, Chapter 758, is levied at a fixed state rate of \$66.00 per thousand and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

**RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON FOR THE YEAR 1970**

Commitment	Date of Commitment	Number	Value	Excise
1970 Levy:				
First.....	Mar. 13, 1970	19,017	\$13,927,590	\$919,216 57
Second.....	April 30, 1970	29,333	23,955,540	1,581,065 64
Third.....	May 28, 1970	16,758	11,483,650	757,920 90
Fourth.....	June 22, 1970	36,705	28,366,401	1,872,146 20
Fifth.....	July 27, 1970	18,274	18,571,520	1,225,684 46
Sixth.....	Aug. 17, 1970	18,745	18,900,799	1,200,747 95
Seventh.....	Sept. 8, 1970	19,846	27,217,605	1,505,004 94
Eighth.....	Oct. 30, 1970	24,046	32,467,428	1,407,841 91
Ninth.....	Dec. 7, 1970	15,047	21,320,510	924,777 18
Tenth.....	Mar. 15, 1971	22,652	30,544,365	923,695 74
Eleventh.....	May 14, 1971	1,353	2,201,982	73,614 82
TOTAL.....		221,776	\$228,957,390	\$12,391,716 31

The State Department of Taxation instituted a new procedure in 1963 for the billing of Motor Vehicle Excise in accordance with a 1962 Act of the Massachusetts Legislature.

At a charge of fifteen cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessor's copy, and a commitment sheet and Assessor's valuation list.

MOTOR VEHICLE EXCISE TAX, 1945 TO 1970

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1945	89,459	\$355,486 51	\$35 60
1946	108,550	576,263 10	35 40
1947	124,143	1,148,879 91	36 23
1948	132,901	1,626,886 39	38 07
1949	147,604	2,248,090 78	41 32
1950	166,351	2,875,962 79	44 16
1951	171,469	3,330,635 28	46 85
1952	169,872	3,359,024 55	48 25
1953	179,236	3,723,396 69	50 42
1954	181,171	4,083,913 95	51 86
1955	195,894	4,935,600 15	53 37
1956	193,364	5,407,426 05	54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00
1965	207,804	9,453,132 26	66 00
1966	207,392	10,169,753 97	66 00
1967	204,984	10,290,983 95	66 00
1968	212,690	11,041,472 19	66 00
1969	209,938	11,066,712 87	66 00
1970	221,776	12,391,716 31	66 00

TABLE OF ABATEMENTS GRANTED, 1959-1970

Levy Year	Tax Rate	Abated 1970	Value Abated	Abated 1969	Value Abated	Abated 1968	Value Abated	Abated 1967	Value Abated	Abated 1966	Value Abated
1970.....	\$156 80	\$4,947,647 52	\$31,553,800								
1969.....	144 40	6,256,693 99	43,328,900	\$7,343,433 12	\$50,854,800						
1968.....	129 20	1,644,014 75	12,724 600	6,323,306 40	48,942,000	\$3,997,008 72	\$30,936,600				
1967.....	117 80	824,400 40	6,998,300	837,345 96	7,108,200	3,701,240 66	31,419,700	\$5,664,683 94	\$48,087,300		
1966.....	101 00	434,618 00	4,303,100	329,058 00	3,258,000	998,284 00	9,884,000	2,433,453 60	24,093,600	\$4,170,030 43	\$41,287,430
1965.....	115 00	430,274 72	3,741,500	175,835 00	1,529,000	483,977 50	4,208,500	1,641,429 50	14,273,300	2,731,779 00	23,754,600
1964.....	99 80	290,677 48	2,912,600	215,717 70	2,161,500	243,292 44	2,437,800	457,014 14	4,579,300	514,159 62	5,151,900
1963.....	96 00	2,592 00	27,000	1,046,764 80	10,903,800	58,272 00	607,000	118,176 00	1,231,000	239,952 00	2,499,500
1962.....	99 80	499 00	5,000	1,008,498 96	10,105,200	51,387 02	514,900	98,303 00	985,000	92,554 52	927,400
1961.....	100 60	2,012 00	20,000	138,516 14	1,376,900	45,078 86	448,100	55,574 44	552,400	79,353 28	788,800
1960.....	100 70	—	—	135,713 39	1,347,700	42,696 80	424,000	55,898 57	555,100	62,323 23	618,900
1959.....	110 20	—	—	239,186 20	2,363,500	3,066 36	30,300	16,849 80	166,500	35,106 28	346,900

LIST OF ASSESSORS — 1970

THEODORE V. ANZALONE, *Commissioner of Assessing*
 JOHN F. MORLEY, *Associate Commissioner*
 LAWRENCE F. FALLON, *Associate Commissioner*, deceased 9-19-70
 JOHN P. DOHERTY, *Executive Secretary*

Board of Review

PAUL J. OSWALD, *Chairman*, Ret. 3-31-70
 BERNARD F. SHADRAWY, *Chairman*,
 Appointed 4-1-70
 JACK KARDON, *Member*
 HELEN M. SULLIVAN, *Member*

Deputy Assessor

GEORGE F. CRONIN, Ret.
 5-31-70

District Directors

JAMES P. BUCKLEY
 PAUL GERARDI, Appointed 4-1-70
 LOUIS M. GROPMAN
 MAURICE F. JOYCE
 EMMETT J. KELLY, Retired 1-31-70
 JOHN J. RILEY
 BERNARD F. SHADRAWY
 HAROLD L. VAUGHAN, Appointed 2-1-70

Supervisors of Assistant Assessors

ANTHONY A. BRODERICK
 PAUL GERARDI
 FREDERICK J. McANULTY,
 Appointed 3-25-70
 CHARLES J. MEHEGAN,
 Appointed 4-8-70
 GEORGE MITCHELL
 HAROLD L. VAUGHAN
 EDWARD WEXLER

Assistant Assessors

EDWARD J. CARROLL
 HAROLD CRONIN
 JOSEPH F. DINEEN
 JOHN F. DRISCOLL
 JOSEPH M. FARRELL
 ALEXANDER GILLIS
 THOMAS HEANUE
 JOHN J. HERRITY
 EDWARD L. HOPKINS
 FREDERICK J. McANULTY
 CHARLES J. MEHEGAN

JOHN D. MOORE
 WARREN R. MOORE
 WILLARD F. O'BRIEN
 HENRY PENTA
 MATTHEW J. PETERS
 ALLEN J. ROURKE
 ROBERT PETRILLO
 FRANK SHIMONE
 ALFRED J. TURNER
 DAVID WHITLEY

GLADYS E. MIKALONIS, *Senior Administrative Assistant*
 HENRY P. IRELAND, *Head Administrative Clerk*, Retired 9-30-70
 ROSABELLE KEELS, *Head Administrative Clerk*, Appointed 12-7-70
 EDMUND C. CORSANO, *Senior Appraisal Engineer*



GOVERNMENT DOCUMENTS
DEPARTMENT
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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1971

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., JANUARY 1, 1972

HON. KEVIN H. WHITE,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the year 1971:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1971, to be payable as of November 20, 1971, as follows:

Examination of Retirement System	\$24,798 60
Metropolitan Parks	4,155,277 07
Metropolitan Sewerage	4,557,773 20
Boston Metropolitan District Expenses	7,565 06
Massachusetts Bay Transportation Authority — Oper- ating Deficit	25,119,499 07
Metropolitan Air Pollution Control	29,184 38
Shellfish Purification Plants	21,284 10
Metropolitan Area Planning Council	31,496 35
Motor Vehicle Excise Tax Bills	33,423 60
Group Insurance Commission	430,799 98
	<hr/>
*Metropolitan Water	\$34,411,101 41 6,205,719 96
Total	<hr/> \$40,616,821 37

* Not included in determining tax rate. Estimated income of Water Division of City of Boston was sufficient to meet this expenditure.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1971, determined by the Commissioner of Assessing, September 2, 1971, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$455,190,200	
Value of buildings	1,047,119,800	
Total value of real estate		\$1,502,310,000
Total value of personal estate		179,190,000
Total valuation		\$1,681,500,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		245,600
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		232,300
The total taxable valuation of the city upon which taxes were assessed for the financial year 1968, when all assessments were made, was		\$1,681,477,900

EXEMPT VALUATIONS, 1971

CLASS	AMOUNT
<i>United States of America</i>	\$105,827,600
<i>Commonwealth of Massachusetts</i>	451,412,600
<i>Houses of Religious Worship and Religious Organizations</i>	68,721,800
<i>City of Boston</i>	783,287,400
<i>All Others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)</i>	427,478,600
<i>Total</i>	\$1,836,728,000

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO
THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 17.47 percent, or \$174.70 per \$1,000; of this rate \$140.32 was for the general rate, and \$34.38 was for schools.

Real and personal property taxes	\$293,758,050 00
Real and personal property taxes, supplementary	83,489 13
Total property taxes	<u>\$293,841,539 13</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of chapter 12, section 12, of Revised Laws, amended chapter 161, Acts of 1903, the sum of \$39,183.82 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the year 1971 also there was assessed to the Town of Brookline the additional sum of \$4,472.32, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

**VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1960-1971**

YEAR	Real Estate	Personal Estate	Total Valuation
1960	\$1,336,732,600	\$128,792,500	\$1,465,525,100
1961	1,337,591,900	130,740,800	1,468,332,700
1962	1,323,157,600	133,153,800	1,456,311,400
1963	1,309,853,500	135,146,500	1,455,000,000
1964	1,324,321,400	135,678,600	1,460,000,000
1965	1,352,183,900	137,816,100	1,490,000,000
1966	1,368,025,100	139,470,400	1,507,495,500
1967	1,338,042,700	142,668,000	1,530,710,700
1968	1,424,259,300	148,048,700	1,572,308,000
1969	1,446,731,800	152,268,200	1,599,000,000
1970	1,459,918,600	157,081,400	1,617,000,000
1971	1,502,310,000	179,190,000	1,681,500,000

ASSESSING DEPARTMENT

WARD	Real Estate	Personal Estate	Real and Personal	Description of Wards by Districts
1.....	Gain \$340,700	Gain \$1,444,000	Gain \$1,784,700	Ward 1. East Boston.
2.....	Loss 256,700	Gain 60,700	Loss 196,000	Ward 2. Charlestown.
3.....	Gain 16,735,200	Gain 8,379,400	Gain 25,114,600	Ward 3. Boston Proper.
4.....	Gain 6,747,000	Gain 6,195,900	Gain 12,942,900	Ward 4. Back Bay, South.
5.....	Gain 4,326,300	Gain 438,500	Gain 4,764,800	Ward 5. Back Bay.
6.....	Gain 6,328,400	Gain 342,400	Gain 6,670,800	Ward 6. South Boston, North.
7.....	Gain 376,600	Gain 153,500	Gain 530,100	Ward 7. South Boston, South.
8.....	Gain 223,600	Gain 104,400	Gain 328,000	Ward 8. Roxbury, East and South.
9.....	Loss 503,200	Gain 62,800	Loss 440,400	Ward 9. Roxbury, Central.
10.....	Gain 2,076,900	Gain 36,000	Gain 2,112,900	Ward 10. Roxbury, West.
11.....	Gain 701,400	Gain 2,563,600	Gain 3,265,000	Ward 11. Roxbury, South; Eggleston Square and Forest Hills.
12.....	Loss 601,100	Gain 32,600	Loss 568,500	Ward 12. Roxbury, East.
13.....	Gain 100,500	Gain 420,700	Gain 521,200	Ward 13. Dorchester and Savin Hill.
14.....	Loss 983,000	Gain 270,000	Loss 713,000	Ward 14. Dorchester, West.
15.....	Loss 343,200	Loss 94,000	Loss 437,200	Ward 15. Dorchester, North Central.
16.....	Gain 2,526,800	Gain 152,300	Gain 2,679,100	Ward 16. Dorchester, South.
17.....	Loss 24,500	Gain 53,400	Gain 28,900	Ward 17. Dorchester, Center.
18.....	Gain 1,778,300	Gain 625,500	Gain 2,403,800	Ward 18. Hyde Park and Mattapan.
19.....	Gain 60,800	Gain 89,600	Gain 150,400	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 729,600	Gain 213,000	Gain 942,600	Ward 20. West Roxbury, Roslindale.
21.....	Gain 1,475,100	Gain 170,600	Gain 1,645,700	Ward 21. Brighton, South.
22.....	Gain 575,900	Gain 393,700	Gain 969,600	Ward 22. Brighton, North.
Net R. E. Gain	\$42,391,400	Net Gain	Net Gain	
Net P. E. Gain	22,108,600	Net Gain	\$64,500,000	
Net Total Gain	\$64,500,000	Net Gain	\$1,681,500,000	
		Net Total Gain	1,617,000,000	
			\$64,500,000	

VALUATION, JANUARY 1, 1970

WARD	REAL ESTATE	PERSONAL EST.	TOTAL
1.....	\$49,036,800	\$4,494,600	\$53,531,400
2.....	28,829,100	168,400	28,997,500
3.....	339,561,700	56,045,600	395,607,300
4.....	88,121,800	60,652,600	148,774,400
5.....	185,194,900	1,968,100	187,163,000
6.....	113,776,900	682,700	114,459,600
7.....	30,600,800	499,500	31,100,300
8.....	26,127,000	609,600	26,736,600
9.....	14,470,600	302,100	14,772,700
10.....	18,373,400	124,000	18,497,400
11.....	23,639,900	24,724,900	48,364,800
12.....	20,770,200	96,400	20,866,600
13.....	29,970,400	1,294,000	31,264,400
14.....	38,964,500	161,200	39,125,700
15.....	22,089,800	266,900	22,356,700
16.....	43,895,600	497,400	44,393,000
17.....	35,231,100	221,300	35,452,400
18.....	86,014,300	1,749,900	87,764,200
19.....	35,142,500	281,800	35,424,300
20.....	80,988,700	522,300	81,511,000
21.....	86,712,300	473,900	87,186,200
22.....	62,406,300	1,244,200	63,650,500
Totals.....	\$1,459,918,600	\$157,081,400	\$1,617,000,000

ASSESSING DEPARTMENT

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VALUATION, JANUARY 1, 1971

WARD	REAL ESTATE	PERSONAL EST.	TOTAL
1.....	\$49,377,500	\$5,938,600	\$55,316,100
2.....	28,572,400	229,100	28,801,500
3.....	356,296,900	64,425,000	420,721,900
4.....	94,868,800	66,848,500	161,717,300
5.....	189,521,200	2,406,600	191,927,800
6.....	120,105,300	1,025,100	121,130,400
7.....	30,977,400	653,000	31,630,400
8.....	26,350,600	714,000	27,064,600
9.....	13,967,400	364,900	14,332,300
10.....	20,450,300	160,000	20,610,300
11.....	24,341,300	27,288,500	51,629,800
12.....	20,169,100	129,000	20,298,100
13.....	30,070,900	1,714,700	31,785,600
14.....	37,981,500	431,200	38,412,700
15.....	21,746,600	172,900	21,919,500
16.....	46,422,400	649,700	47,072,100
17.....	35,206,600	274,700	35,481,300
18.....	87,792,600	2,375,400	90,168,000
19.....	35,203,300	371,400	35,574,700
20.....	81,718,300	735,300	82,453,600
21.....	88,187,400	644,500	88,831,900
22.....	62,982,200	1,637,900	64,620,100
Totals.....	\$1,502,310,000	\$179,190,000	\$1,681,500,000

RECAPITULATION OF GAIN AND LOSS

Real and Personal Estate

Real and Personal, 1971	\$1,681,500,000
Real and Personal, 1970	1,617,000,000
Net Gain	\$64,500,000
Real Estate, 1971	\$1,502,310,000
Real Estate, 1970	1,459,918,600
Net Gain	\$42,391,400
Personal Estate, 1971	\$179,190,000
Personal Estate, 1970	157,081,400
Net Gain	\$22,108,600
Gain, Real Estate	\$42,391,400
Gain, Personal Estate	22,108,600
Net Gain, Real and Personal Estate	\$64,500,000

DIVISION OF TAX RATE

	1970	1971
GENERAL TAX RATE	\$130 18	\$140 32
SCHOOL TAX RATE	26 62	34 38
TOTAL TAX RATE	\$156 80	\$174 70

TAX RATE COMPUTATION—1971

APPROPRIATIONS	1970	1971	INCREASE	DECREASE
udget	\$175,834,893 00	\$188,666,604 00	\$12,831,711 00	
ny Budget	15,425,409 00	15,946,573 00	521,164 00	
o Budget	81,262,779 00	95,701,109 00	14,438,330 00	
and Interest	25,931,976 12	34,866,885 22	8,952,909 10	
B.A. Assessment	15,506,917 00	24,939,965 06	9,433,048 06	
D. Assessments	4,050,436 79	4,350,238 14	299,801 35	
Assessments	554,321 92	510,306 28		\$44,015 64
ns and Annuities:				
Contributory	17,691,760 26	20,120,660 82	2,428,900 56	
Non-Contributory	6,288,645 00	7,252,788 00	964,143 00	
ery:				
Debits	4,104,476 25	6,037,075 90	1,932,599 65	
luent	14,435,389 33	13,989,371 62		446,017 71
ics:				
er Use	1,019,160 39	2,949,901 78	1,930,741 39	
er Service	2,223,605 71	2,264,062 04	40,456 33	
Assessments—Net Underestimate	435,461 78	494,094 38	58,632 60	
Totals	\$364,765,231 55	\$418,089,635 24	\$53,324,403 69	
REVENUES				
DEPARTMENTAL:				
City	\$42,773,332 91	\$55,097,096 12	\$12,323,763 21	
County	4,887,105 65	5,004,764 22	117,658 57	
School	1,492,258 70	1,177,264 11		\$314,994 59
Totals	\$49,152,697 26	\$61,279,124 45	\$12,126,427 19	
CHERRY SHEET ITEMS:				
City	6,798,176 69	6,802,443 16	4,266 47	
County	325,000 00	350,000 00	25,000 00	
School	1,973,341 44	2,052,260 00	78,918 56	
Operation Tax	789,374 57	789,374 57	—	
Chapters 69 and 71	1,896,603 22	2,516,442 00	649,838 78	
Chapter 70	26,876,260 81	28,352,964 03	1,476,703 22	
Tax Appropriation, Chapter 660	4,245,747 75	5,786,650 73	1,540,902 98	
En Redevelopment Corp. Excise				
axes	2,220,850 00	3,497,119 02	1,276,269 02	
ts Owned Lands	250,011 82	280,544 71	30,532 89	
Government Center	357,569 92	357,569 92	—	
Reimbursement — Pupils Transporta-				
tion	470,000 00	450,000 00		\$20,000 00
Totals, Cherry Sheet	\$46,202,936 22	\$51,265,368 14	\$5,062,431 92	
to Vehicle Excise Tax	8,663,998 07	9,787,092 65	1,123,094 58	
esh	7,200,000 00	2,000,000 00		\$5,200,000 00
Totals, Estimated Receipts	\$111,219,631 55	\$124,331,585 24		
Real and Personal	253,545,600 00	293,758,050 00		
Totals	\$364,765,231 55	\$418,089,635 24		
al appropriations (excluding Overlay)	\$350,329,842 22	\$404,119,017 38		
imited Revenues	111,219,631 55	124,331,585 24		
Requirements (before Overlay)	\$239,110,210 67	\$279,787,432 14		
er	14,435,389 33	13,970,617 86		
	\$253,545,600 00	\$293,758,050 00		
uations: (in Thousands)				
ter Estate	\$1,459,918 60	\$1,502,310 00		
terial Property	157,081 40	179,190 00		
	\$1,617,000 00	\$1,681,500 00		
TAX RATE	\$156 80	\$174 70		

LAND, BUILDING VALUATIONS AND TAX RATES
CITY OF BOSTON
1955 — 1971

Year	Total Value Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1971.....	\$1,836,728,000	\$174 70	\$455,190,200	\$1,047,119,800	\$1,502,310,000
1970.....	1,724,695,200	156 80	448,760,700	1,011,157,900	1,459,918,600
1969.....	1,561,877,000	144 40	445,084,500	1,001,647,300	1,446,731,800
1968.....	1,267,527,300	129 20	448,110,500	976,148,800	1,424,259,300
1967.....	1,198,430,300	117 80	443,907,300	944,135,400	1,388,042,700
1966.....	1,117,719,200	101 00	449,650,400	918,374,700	1,368,025,100
1965.....	1,054,195,000	115 00	452,534,300	899,649,600	1,352,183,900
1964.....	989,719,500	99 80	450,954,500	873,366,900	1,324,321,400
1963.....	966,890,000	96 00	449,427,300	860,426,300	1,309,853,500
1962.....	917,016,000	99 80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100 60	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100 70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101 20	484,904,600	850,037,000	1,334,941,600
1958.....	838,978,600	93 00	492,781,400	854,527,000	1,347,308,400
1957.....	832,034,200	86 00	513,799,600	849,657,500	1,363,457,100
1956.....	808,328,500	78 70	528,735,600	857,908,000	1,386,643,600
1955.....	797,802,800	69 80	539,281,400	870,056,500	1,409,337,900

**VALUATION OF TAXABLE LAND AND BUILDINGS,
BY WARDS, 1971**

WARD	AREA	Value Land	Value Buildings	Total Value
1	42,732,124	\$18,158,000	\$31,219,500	\$49,377,500
2	13,247,224	9,722,800	18,849,600	28,572,400
3	14,570,825	153,029,700	203,267,200	356,296,900
4	6,353,044	25,293,800	69,575,000	94,868,800
5	11,490,672	62,087,000	127,434,200	189,521,200
6	29,534,418	30,499,300	89,606,000	120,105,300
7	17,796,431	10,069,600	20,907,800	30,977,400
8	13,424,522	7,915,700	18,434,900	26,350,600
9	5,605,248	7,026,000	6,941,400	13,967,400
10	10,311,333	5,717,900	14,732,400	20,450,300
11	18,422,732	6,242,100	18,099,200	24,341,300
12	13,058,680	6,231,800	13,937,300	20,169,100
13	17,327,606	7,148,000	22,922,900	30,070,900
14	25,185,224	9,223,800	28,757,700	37,981,500
15	14,697,691	1,867,700	16,878,900	21,746,600
16	37,249,219	9,821,600	36,600,800	46,422,400
17	27,507,345	8,851,600	26,355,000	35,206,600
18	111,369,792	16,301,400	71,491,200	87,792,600
19	33,788,691	8,786,200	26,417,100	35,203,300
20	94,687,262	15,226,400	66,491,900	81,718,300
21	19,425,983	19,976,000	68,211,400	88,187,400
22	40,635,655	12,993,800	49,988,400	62,982,200
Totals	618,421,721	\$455,190,200	\$1,047,119,800	\$1,502,310,000

**AVERAGE VALUATIONS USED, FINANCIAL YEARS
1950 TO 1967**

Financial Year	Basis, Three Years
1950	\$1,538,774,760 00
1951	1,578,935,227 00
1952	1,583,733,737 00
1953	1,580,293,053 00
1954	1,569,133,815 00
1955	1,589,835,787 00
1956	1,566,764,348 00
1957	1,538,650,276 00
1958	1,520,692,409 00
1959	1,504,639,094 00
1960	1,507,363,894 00
1961	1,529,703,369 00
1962	1,538,338,536 00
1963	1,560,357,995 00
1964	1,552,423,300 00
1965	1,553,591,900 00
1966	1,562,076,200 00
1967	1,583,386,200 00

NOTE: Chapter 23 of the Acts of 1968 provides that the equalized valuation as reported by the State Tax Commission to the General Court under the provisions of section 10C of chapter 58 will be used in place of the former valuation figures which had been used to determine the base for borrowing.

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000		Total
				General Rate	School Rate	
1956	\$109,128,851 32	\$10,322,638 28	\$119,451,489 60	\$61 43	\$17 27	\$78 70
1957	117,257,310 60	11,034,909 40	128,292,220 00	66 37	19 63	86 00
1958	125,299,681 20	11,931,862 80	137,231,544 00	72 60	20 40	93 00
1959	135,096,089 92	12,915,892 88	148,011,982 80	81 70	19 50	101 20
1960	134,608,972 82	12,969,404 75	147,578,377 57	81 00	19 70	100 70
1961	134,527,752 40	13,143,681 74	147,671,434 14	80 25	20 35	100 60
1962	132,013,164 56	13,283,649 46	145,296,814 02	78 00	21 80	99 80
1963	125,745,936 00	12,974,064 00	138,720,000 00	72 59	23 41	96 00
1964	132,167,275 72	13,540,724 28	145,708,000 00	75 92	23 88	99 80
1965	155,501,148 50	15,848,851 50	171,350,000 00	88 60	26 40	115 00
1966	138,170,535 10	14,086,510 40	152,257,045 50	76 57	24 43	101 00
1967	163,511,430 06	16,806,290 40	180,317,720 46	94 38	23 42	117 80
1968	184,014,301 56	19,127,892 04	203,142,193 60	101 03	28 17	129 20
1969	208,908,071 92	21,987,528 08	230,895,600 00	115 71	28 69	144 40
1970	228,915,236 48	24,630,363 52	253,545,600 00	130 18	26 62	156 89
1971	262,453,557 00	31,304,493 00	293,758,050 00	140 32	34 38	174 70

NUMBER OF PROPERTY ITEMS ASSESSED IN 1971

WARD	Real Estate	Personal Estate	Water	Sewer Use	Better- ments
1.....	6,331	462	954	1,085	195
2.....	2,592	118	575	628	1
3.....	3,085	3,600	743	730	2
4.....	1,931	317	709	704	0
5.....	3,310	1,432	1,221	921	0
6.....	4,125	288	955	952	33
7.....	3,723	226	806	875	52
8.....	2,169	224	659	714	0
9.....	1,688	160	706	728	5
10.....	2,152	94	546	592	9
11.....	3,105	156	929	893	45
12.....	2,378	100	1,227	1,111	3
13.....	3,130	258	1,016	1,050	44
14.....	4,935	189	2,533	2,441	106
15.....	3,098	90	921	911	66
16.....	5,218	464	977	1,041	274
17.....	4,988	224	1,347	1,349	143
18.....	13,398	341	1,980	2,007	1,651
19.....	4,951	217	907	956	245
20.....	12,185	468	1,343	1,425	842
21.....	2,607	431	798	775	81
22.....	5,190	352	851	945	266
Totals...	96,289	10,211	22,603	22,833	4,063

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$95,941 59
Assessment under chapter 450, Acts of 1889, as amended by chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	67,229 01
Assessment under chapter 437, Acts of 1893, as amended by chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	44,681 87
Total	<u>\$207,852 47</u>
Assessment under chapter 248, Acts of 1935 (General Laws, chapter 40, sections 42A to 42D), of 1966 Water Liens, added to taxes . . . . .	.\$2,124,576 46
Assessments under chapter 311, Acts of 1961, authorizing the City of Boston "To Establish Annual Sewer Charge for the Use of Its Sewers" — General Laws, chapter 80, section 13, added to taxes	789,074 11
Total	<u><u>.\$2,913,650 57</u></u>

ASSESSORS LIST OF EXEMPT PROPERTY
GRAND RECAPITULATION BY CLAUSE — 1971

	Clause	Area	Land	Buildings	Total	ABC Returns
United States of America	1	23,450,187	\$31,877,60	\$73,950,000	\$105,827,600	—
Commonwealth of Massachusetts	2	237,687,542	206,505,100	244,907,500	451,412,600	—
Literary	31	33,436,509	44,198,100	164,669,600	208,867,700	\$41,788,558 74
Benevolent	32	10,528,778	17,677,400	125,150,600	142,828,000	16,064,466 10
Charitable	33	10,674,606	11,492,800	51,634,700	63,127,500	15,453,603 56
Scientific	34	745,864	2,272,000	2,782,400	5,054,400	3,691,516 83
Temperance Societies, Inc.	35	10,691	7,800	16,600	24,400	4,400 00
Incorporated Organization of United States Veterans	5	475,865	271,500	523,700	795,200	106,459 61
Military	6	13,706	12,800	44,500	57,300	6,700 00
Fraternal Societies	7	102,976	60,900	343,900	403,900	8,250 00
Religious Organizations	10	287,752	149,100	128,900	278,000	285,884 35
Houses of Religious Worship	11	15,092,862	16,714,100	46,056,500	62,770,600	499,874 53
Cemeteries	12	34,090,422	5,036,500	636,700	5,673,200	56,497 00
Special Clauses 16,17, 18, 19, and 21	16-21	7,145,529	2,184,900	1,100,100	3,285,000	772,019 68
G. L. Chap. 160, sec. 87, Railroads	22	39,919	33,200	—	33,200	—
Medical Service	23	19,947	600,000	2,110,000	2,710,000	1,669,661 00
Chap. 95, Acts 1960	24	180,248	132,600	159,400	292,000	—
CITY OF BOSTON — 1971						
Schools	A	12,571,672	8,849,700	53,106,400	61,956,100	—
Fire	B	619,637	1,011,600	4,233,900	5,245,500	—
All Others	C	6,404,347	9,280,100	12,890,900	22,171,000	—
City Hall and Annex	D	602,315	8,829,700	19,934,000	28,763,700	—
	D2	740,952	4,824,000	229,300	5,053,300	—
Parks and Playgrounds	F	87,927,250	204,838,100	9,005,000	213,843,100	—
Libraries	I	435,117	4,451,600	7,525,600	11,977,200	—
Foreclosures	J	8,361,657	3,908,500	1,986,000	5,894,500	—
Boston Housing Authority	K	20,591,498	12,339,200	95,743,500	108,082,700	—
Health	L	350,062	413,600	1,147,900	1,561,500	—
Hospitals	M	2,928,710	1,708,600	10,527,000	12,235,600	—
Institutions	N	12,844,751	2,564,800	8,712,700	11,277,500	—
Redevelopment Authority	O	13,901,746	31,326,100	14,778,900	46,105,000	—
Chapter 121A	OO	5,589,569	58,102,100	139,237,200	197,339,300	—
Police	P	265,568	1,007,400	3,668,300	4,675,700	—
Printing	R	18,830	75,000	265,800	340,800	—
Public Buildings and Off-Street Parking	S	988,537	9,329,700	13,178,800	22,508,500	—
Public Works	T	8,144,859	4,957,100	8,768,800	13,725,900	—
Welfare	U	47,465	202,000	874,300	1,076,300	—
Public Facilities	V	1,835,694	828,500	8,625,700	9,454,200	—
GRAND TOTAL		559,153,635	\$708,073,800	\$1,128,654,200	\$1,836,728,000	\$80,407,891 40

RECAPITULATION OF EXEMPT PROPERTY, 1971

WARD	Area	Land	Buildings	Total	Items
1.....	136,796,790	\$87,084,100	\$138,028,600	\$225,112,700	387
2.....	20,312,535	17,585,600	32,307,900	49,893,500	885
3.....	14,435,229	102,156,800	193,719,200	295,876,000	1,040
4.....	14,350,921	111,203,100	278,751,700	389,954,800	453
5.....	14,583,257	174,858,800	40,725,800	215,584,600	470
6.....	28,501,269	25,964,200	46,355,700	72,319,900	305
7.....	16,122,473	7,773,000	15,145,900	22,918,900	179
8.....	9,406,540	9,044,500	39,097,200	48,141,700	529
9.....	7,529,486	9,377,700	12,322,300	21,700,000	1,386
10.....	9,856,626	8,743,800	53,532,900	62,276,700	208
11.....	6,346,929	4,262,700	13,061,600	17,324,300	458
12.....	27,581,915	4,188,200	29,823,000	34,011,200	314
13.....	24,273,364	15,317,500	23,235,300	38,552,800	254
14.....	16,635,279	6,390,800	23,528,100	29,918,900	202
15.....	2,448,178	1,284,500	6,224,700	7,509,200	75
16.....	12,959,007	6,416,500	23,861,100	30,277,600	260
17.....	7,906,680	3,249,000	8,030,900	11,279,900	127
18.....	53,425,748	15,302,500	19,618,700	34,921,200	696
19.....	36,793,363	29,989,700	24,952,300	54,942,000	418
20.....	52,008,338	21,414,800	14,250,800	35,665,600	567
21.....	18,903,431	23,841,000	64,084,700	87,925,700	132
22.....	27,976,277	22,625,000	27,995,800	50,620,800	190
GRAND TOTAL.....	559,153,635	\$708,073,800	\$1,128,654,200	\$1,836,728,000	9,535

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1969-1971 by Class of Exemption Shown in Tabulation

CLASS	1971	1970	1969
United States of America	\$105,827,600	\$102,991,300	\$102,606,500
Commonwealth of Massachusetts	451,412,600	391,941,500	337,384,700
City of Boston	783,287,400	749,930,300	676,297,300
Houses of Religious Worship and Religious Organizations	68,721,800	67,393,800	47,331,700
All others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	427,478,600	412,438,300	398,256,800
Totals	\$1,836,728,000	\$1,724,695,200	\$1,561,877,000

Those public housing parcels listed in the name of the United States of America are included in the "Aggregates of Exempt Property" in table listed "United States of America," and those assessed to "Boston Housing Authority" are listed in the table under "City of Boston."

MOTOR VEHICLE EXCISE

The motor vehicle excise was originally created by the passage of chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law became chapter 60A of the General Laws.

This excise, per Acts of 1960, chapter 758, is levied at a fixed state rate of \$66. per thousand, and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON FOR THE YEAR 1971

Commitment	Date of Commitment	Number	Value	Excise
1971 Levy:				
First.....	May 3, 1971	33,319	\$25,107,245	\$1,657,077 14
Second.....	May 18, 1971	36,358	26,970,358	1,780,029 72
Third.....	June 14, 1971	33,752	23,073,240	1,522,746 76
Fourth.....	July 12, 1971	33,706	23,082,215	1,523,423 82
Fifth.....	Aug. 9, 1971	17,387	14,675,895	968,611 01
Sixth.....	Sept. 1, 1971	12,413	22,334,760	1,361,895 77
Seventh.....	Oct. 20, 1971	26,936	36,464,859	1,967,401 37
Eighth.....	Dec. 30, 1971	11,799	16,306,095	743,872 56
Ninth.....	Feb. 23, 1972	10,404	15,120,750	551,533 41
Tenth.....	June 27, 1972	35,518	47,436,236	1,298,635 60
Eleventh.....	Oct. 24, 1972	1,183	1,371,880	25,496 57
TOTAL.....		252,775	\$251,943,533	\$13,400,723 73

The State Department of Taxation instituted a new procedure in 1963 for the billing of motor vehicle excise in accordance with a 1962 Act of the Massachusetts Legislature. At a charge of 15 cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessor's copy, and a commitment sheet and Assessor's valuation list.

MOTOR VEHICLE EXCISE TAX, 1952 TO 1971

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1952	169,872	\$3,359,024 55	\$18 25
1953	179,236	3,723,396 69	50 42
1954	181,171	4,083,913 95	51 86
1955	195,894	4,935,600 15	53 37
1956	193,364	5,407,426 05	54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00
1965	207,804	9,453,132 26	66 00
1966	207,392	10,169,753 97	66 00
1967	204,984	10,290,983 95	66 00
1968	212,690	11,041,472 19	66 00
1969	209,938	11,066,712 87	66 00
1970	221,776	12,391,716 31	66 00
1971	252,775	13,400,723 73	66 00

TABLE OF ABATEMENTS GRANTED, 1960-1971

Levy Year	Tax Rate	Abated 1971	Value Abated	Abated 1970	Value Abated	Abated 1969	Value Abated	Abated 1968	Value Abated	Abated 1967	Value Abated
1971.....	\$174 70	\$5,528,923 07	\$31,648,100								
1970.....	156 80	7,179,668 16	45,788,700	\$4,947,647 52	\$31,553,800						
1969.....	144 40	1,770,156 28	12,258,700	6,256,693 99	43,328,900	\$7,343,433 12	\$50,854,800				
1968.....	129 20	703,338 96	5,443,800	1,644,014 75	12,724,600	6,323,306 40	48,942,000	\$3,997,008 72	\$30,936,600		
1967.....	117 80	314,302 18	2,668,100	824,400 40	6,998,300	837,345 96	7,108,200	3,701,240 66	31,419,700	\$5,664,683 94	\$48,087,300
1966.....	101 00	69,871 80	691,800	434,618 00	4,303,100	329,058 00	3,258,000	998,284 00	9,884,000	2,433,453 60	24,093,600
1965.....	115 00	24,575 50	213,700	430,274 72	3,741,500	175,835 00	1,529,000	483,977 50	4,208,500	1,641,429 50	14,273,300
1964.....	99 80	8,313 34	83,300	290,677 48	2,912,600	215,717 70	2,161,500	243,292 44	2,437,800	457,014 14	4,579,300
1963.....	96 00	—	—	2,592 00	27,000	1,046,764 80	10,903,800	58,272 00	607,000	118,176 00	1,231,000
1962.....	99 80	—	—	499 00	5,000	1,008,498 96	10,105,200	51,387 02	514,900	98,303 00	985,000
1961.....	100 60	—	—	2,012 00	20,000	138,516 14	1,376,900	45,078 86	448,100	55,574 44	552,400
1960.....	100 70	—	—	—	—	135,713 39	1,347,700	42,696 80	424,000	55,898 57	555,100

LIST OF ASSESSORS — 1971

THEODORE V. ANZALONE, *Commissioner of Assessing*
JOHN F. MORLEY, *Associate Commissioner*
JACK KARDON, *Associate Commissioner*
JOHN P. DOHERTY, *Executive Secretary*

Board of Review

BERNARD F. SHADRAWY, *Chairman*
JOHN J. SULLIVAN, *Member*
HELEN M. SULLIVAN, *Member*

District Directors

ANTHONY A. BRODERICK
JAMES P. BUCKLEY
PAUL GERARDI
LOUIS M. GROPMAN
MAURICE F. JOYCE
JOHN J. RILEY
HAROLD L. VAUGHAN

Supervisors of Assistant Assessors

FREDERICK J. McANULTY
CHARLES J. MEHEGAN
GEORGE MITCHELL
ALFRED TURNER
EDWARD WEXLER

Assistant Assessors

EDWARD J. CARROLL
HAROLD CRONIN
JOSEPH F. DINEEN
JOHN F. DRISCOLL
JOSEPH M. FARRELL
ALEXANDER GILLIS
THOMAS HEANUE
JOHN J. HERRITY
EDWARD L. HOPKINS

ERNEST KELIHER
JOHN D. MOORE
WARREN R. MOORE
HENRY PENTA
ALLEN J. ROURKE
ROBERT PETRILLO
FRANK SHIMONE
DAVID WHITLEY

GLADYS E. MIKALONIS, *Senior Administrative Assistant*
ROSABELLE KEELS, *Head Administrative Clerk*
EDMUND C. CORSANO, *Senior Appraisal Engineer*

CITY OF BOSTON '71  31 PRINTING SECTION



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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE YEAR 1972

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., JANUARY 1, 1973

HON. KEVIN H. WHITE,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the year 1972:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1972, to be payable as of November 20, 1972, as follows:

Examination of Retirement System	\$60,563 80
Metropolitan Parks	5,378,022 43
Metropolitan Sewerage	4,433,362 21
Boston Metropolitan District Expenses	7,565 06
Massachusetts Bay Transportation Authority — Operating Deficit	29,669,380 11
Metropolitan Air Pollution Control	29,521 66
Shellfish Purification Plants	10,758 79
Metropolitan Area Planning Council	31,496 35
Motor Vehicle Excise Tax Bills	34,376 10
Group Insurance Commission	541,949 16
	<hr/>
	\$40,196,995 67
*Metropolitan Water	6,375,047 52
	<hr/>
Total	\$46,572,043 19

* Not included in determining tax rate. Estimated income of Water Division of City of Boston was sufficient to meet this expenditure.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1972, determined by the Commissioner of Assessing, August 31, 1972, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$460,748,300	
Value of buildings	1,071,113,500	
	<hr/>	
Total value of real estate		\$1,531,861,800
Total value of personal estate		183,838,200
		<hr/>
Total valuation		\$1,715,700,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		676,800
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		12,900
		<hr/>
The total taxable valuation of the city upon which taxes were assessed for the financial year 1972, when all assessments were made, was		<u>\$1,716,389,700</u>

EXEMPT VALUATIONS, 1972

CLASS	AMOUNT
<i>United States of America</i>	\$105,371,200
<i>Commonwealth of Massachusetts</i>	459,326,000
<i>Houses of Religious Worship and Religious Organizations</i>	70,077,800
<i>City of Boston</i>	863,768,900
<i>All Others (includes literary, charitable, benevolent insti- tutions, and all other exempt property not separately listed)</i>	435,918,100
	<hr/>
<i>Total</i>	\$1,934,462,000

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO
THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 19.67 percent, or \$196.70 per \$1,000; of this rate \$161.53 was for the general rate, and \$35.17 was for schools.

Real and personal property taxes	\$337,478,190 00
Real and personal property taxes, supplementary	135,663 99
Total property taxes	<u>\$337,613,853 99</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of chapter 12, section 12, of Revised Laws, amended chapter 161, Acts of 1903, the sum of \$44,118.25 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the year 1972 also there was assessed to the Town of Brookline the additional sum of \$5,035.52, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

**VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1960-1971**

YEAR	Real Estate	Personal Estate	Total Valuation
1960	\$1,336,732,600	\$128,792,500	\$1,465,525,100
1961	1,337,591,900	130,740,800	1,468,332,700
1962	1,323,157,600	133,153,800	1,456,311,400
1963	1,309,853,500	135,146,500	1,455,000,000
1964	1,324,321,400	135,678,600	1,460,000,000
1965	1,352,183,900	137,816,100	1,490,000,000
1966	1,368,025,100	139,470,400	1,507,495,500
1967	1,388,042,700	142,668,000	1,530,710,700
1968	1,424,259,300	148,048,700	1,572,308,000
1969	1,446,731,800	152,268,200	1,599,000,000
1970	1,459,918,600	157,081,400	1,617,000,000
1971	1,502,310,000	179,190,000	1,681,500,000
1972	1,531,861,800	183,838,200	1,715,700,000

ASSESSING DEPARTMENT

WARD	Real Estate	Personal Estate	Total Real and Personal	Description of Wards by Districts
1.....	Loss \$136,100	Loss \$260,300	Loss \$396,400	Ward 1. East Boston.
2.....	Gain 306,600	Loss 14,800	Gain 291,800	Ward 2. Charlestown.
3.....	Gain 10,034,100	Gain 6,707,200	Gain 16,741,300	Ward 3. Boston Proper.
4.....	Gain 14,953,800	Loss 151,200	Gain 14,802,600	Ward 4. Back Bay, South.
5.....	Gain 501,500	Loss 293,800	Gain 207,700	Ward 5. Back Bay.
6.....	Gain 183,900	Gain 148,800	Gain 332,700	Ward 6. South Boston, North.
7.....	Loss 143,900	Loss 81,100	Loss 225,000	Ward 7. South Boston, South.
8.....	Gain 468,900	Loss 62,400	Gain 406,500	Ward 8. Roxbury, East and South.
9.....	Loss 643,600	Loss 66,100	Loss 709,700	Ward 9. Roxbury, Central.
10.....	Loss 1,365,100	Loss 17,600	Loss 1,382,700	Ward 10. Roxbury, West.
11.....	Gain 387,800	Loss 23,400	Gain 364,400	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	Loss 1,261,200	Loss 15,800	Loss 1,277,000	Ward 12. Roxbury, East
13.....	Loss 372,800	Loss 462,800	Loss 835,600	Ward 13. Dorchester and Savin Hill.
14.....	Loss 987,000	Loss 84,400	Loss 1,071,400	Ward 14. Dorchester, West.
15.....	Gain 353,600	Loss 5,000	Gain 348,600	Ward 15. Dorchester, North Central.
16.....	Gain 191,800	Loss 44,800	Gain 147,000	Ward 16. Dorchester, South.
17.....	Gain 41,900	Gain 24,600	Gain 66,500	Ward 17. Dorchester, Center.
18.....	Gain 1,679,200	Loss 125,900	Gain 1,553,300	Ward 18. Hyde Park and Mattapan.
19.....	Gain 1,538,800	Loss 53,800	Gain 1,485,000	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 1,725,700	Loss 33,400	Gain 1,692,700	Ward 20. West Roxbury, Roslindale.
21.....	Gain 1,835,200	Loss 47,000	Gain 1,787,800	Ward 21. Brighton, South.
22.....	Gain 258,700	Loss 388,800	Loss 130,100	Ward 22. Brighton, North.
Net R. E. Gain	\$29,551,800	Net Gain	Net Gain	
Net P. E. Gain	4,648,200	\$4,648,200	\$34,200,000	
Net Total Gain	\$34,200,000	Net Gain 1972 1971	\$1,715,700,000 1,681,500,000	
		Net Total Gain	\$34,200,000	

VALUATION, JANUARY 1, 1972

WARD	REAL ESTATE	PERSONAL EST.	TOTAL
1.....	\$49,241,400	\$5,678,300	\$54,919,700
2.....	28,879,000	214,300	29,093,300
3.....	366,331,000	71,132,200	437,463,200
4.....	109,822,600	66,697,300	176,519,900
5.....	190,022,700	2,112,800	192,135,500
6.....	120,289,200	1,173,900	121,463,100
7.....	30,833,500	571,900	31,405,400
8.....	26,819,500	651,600	27,471,100
9.....	13,323,800	298,800	13,622,600
10.....	19,085,200	142,400	19,227,600
11.....	24,729,100	27,265,100	51,994,200
12.....	18,907,900	113,200	19,021,100
13.....	29,698,100	1,251,900	30,950,000
14.....	36,994,500	346,800	37,341,300
15.....	22,100,200	167,900	22,268,100
16.....	46,614,200	604,900	47,219,100
17.....	35,248,500	299,300	35,547,800
18.....	89,471,800	2,249,500	91,721,300
19.....	36,742,100	317,600	37,059,700
20.....	83,444,000	702,300	84,146,300
21.....	90,022,600	597,100	90,619,700
22.....	63,240,900	1,249,100	64,490,000
Totals.....	\$1,531,861,800	\$183,838,200	\$1,715,700,000

VALUATION, JANUARY 1, 1971

WARD	REAL ESTATE	PERSONAL EST.	TOTAL
1.....	\$49,377,500	\$5,938,600	\$55,316,100
2.....	28,572,400	229,100	28,801,500
3.....	356,296,900	64,425,000	420,721,900
4.....	94,868,800	66,848,500	161,717,300
5.....	189,521,200	2,406,600	191,927,800
6.....	120,105,300	1,025,100	121,130,400
7.....	30,977,400	653,000	31,630,400
8.....	26,350,600	714,000	27,064,600
9.....	13,967,400	364,900	14,332,300
10.....	20,450,300	160,000	20,610,300
11.....	24,341,300	27,288,500	51,629,800
12.....	20,169,100	129,000	20,298,100
13.....	30,070,900	1,714,700	31,785,600
14.....	37,981,500	431,200	38,412,700
15.....	21,746,600	172,900	21,919,500
16.....	46,422,400	649,700	47,072,100
17.....	35,206,600	274,700	35,481,300
18.....	87,792,600	2,375,400	90,168,000
19.....	35,203,300	371,400	35,574,700
20.....	81,718,300	735,300	82,453,600
21.....	88,187,400	644,500	88,831,900
22.....	62,982,200	1,637,900	64,620,100
Totals.....	\$1,502,310,000	\$179,190,000	\$1,681,500,000

RECAPITULATION OF GAIN AND LOSS
Real and Personal Estate

Real and Personal, 1972	\$1,715,700,000
Real and Personal, 1971	1,681,500,000
Net Gain	<u>\$34,200,000</u>
Real Estate, 1972	\$1,531,861,800
Real Estate, 1971	1,502,310,000
Net Gain	<u>\$29,551,800</u>
Personal Estate, 1972	\$183,838,200
Personal Estate, 1971	179,190,000
Net Gain	<u>\$4,648,200</u>
Gain, Real Estate	\$29,551,800
Gain, Personal Estate	4,648,200
Net Gain, Real and Personal Estate	<u>\$34,200,000</u>

DIVISION OF TAX RATE

	1972	1971
GENERAL TAX RATE	\$161 53	\$140 32
SCHOOL TAX RATE	35 17	34 38
TOTAL TAX RATE	<u>\$196 70</u>	<u>\$174 70</u>

TAX RATE COMPUTATION — 1972

APPROPRIATIONS	1971	1972	INCREASE	DECREASE
City Budget	\$188,666,604 00	\$228,364,045 00	\$39,697,441 00	
County Budget	15,946,573 00	19,134,155 00	3,187,582 00	
School Budget	95,701,109 00	105,812,855 00	10,111,746 00	
Debt and Interest	34,866,885 22	37,890,886 91	3,024,001 69	
B.T.A. Assessment	24,939,965 06	29,587,565 06	4,647,600 00	
D.C. Assessment	4,350,238 14	4,323,488 90		\$26,749 24
State Assessments	510,306 28	647,647 85	137,341 57	
Pensions and Annuities:				
Contributory	20,120,660 82	21,645,698 69	1,525,037 87	
Non-Contributory	7,252,788 00	7,525,631 00	272,843 00	
Overlay:				
Deficit	6,037,075 90	2,962,526 94		3,074,548 96
Current	13,989,371 62	16,215,445 57	2,226,073 95	
School Aid — Chapter 70, Withheld 1971		14,179,984 72	14,179,984 72	
Deficits:				
Sewer Use	2,949,901 78	4,021,829 70	1,071,927 92	
Water Service	2,264,062 04	3,210,645 89	946,583 85	
Estimated Receipts — 1971		3,418,249 28	3,418,249 28	
State Assessments—Net Underestimate	494,094 38	181,918 28		312,176 10
Totals	\$418,089,635 24	\$499,122,573 79	\$81,032,938 55	
REVENUES				
DEPARTMENTAL:				
City	\$55,097,096 12	\$60,542,207 80	\$5,445,111 68	
County	5,004,764 22	5,325,330 08	320,565 86	
School	1,177,264 11	1,346,458 60	169,194 49	
Totals	\$61,279,124 45	\$67,213,996 48	\$5,934,872 03	
CHERRY SHEET ITEMS:				
City	\$6,802,443 16	\$10,278,544 53	\$3,476,101 37	
County	350,000 00	425,000 00	75,000 00	
School	2,052,260 00	1,782,038 98		\$270,221 02
Corporation Tax	789,374 57	789,374 57		
Chapters 69 and 71	2,546,442 00	3,201,312 00	654,870 00	
Chapter 70 — Withheld 1971		14,179,984 72	14,179,984 72	
Chapter 70 — 1972	28,352,964 03	37,533,037 87	9,180,073 84	
State Tax Apportionment Chapter 660	5,786,650 73	1,954,795 03		3,831,855 70
Urban Redevelopment Corporation				
Excise Tax	3,497,119 02	4,264,000 00	766,880 98	
Reimbursement of Taxes:				
State Owned Lands	280,544 71	280,544 71		
Government Center	357,569 92	357,569 92		
Reimbursement — Pupils Transportation	450,000 00	455,000 00	5,000 00	
Local Aid, Chapter 29, Section 2d		3,647,816 62	3,647,816 62	
Highway Fund, Chapter 479, Section 13.		6,102,622 79	6,102,622 79	
Totals — Cherry Sheet	\$51,265,368 14	\$85,251,641 74	\$33,986,273 60	
Motor Vehicle Excise Tax	\$9,787,092 65	\$9,178,745 57		\$608,347 08
Free Cash	2,000,000 00			2,000,000 00
Totals, Estimated Receipts.	\$124,331,585 24	\$161,644,383 79		
Taxes, Real and Personal	293,758,050 00	337,478,190 00		
Totals	\$418,089,635 24	\$499,122,573 79		
Total Appropriations (Excluding Overlay)	\$404,119,017 38	\$482,907,128 22		
Estimated Revenues.	124,331,585 24	161,644,383 79		
Net Requirements (Before Overlay)	\$279,787,432 14	\$321,262,744 43		
Overlay	13,970,617 86	16,215,445 57		
	\$293,758,050 00	\$337,478,190 00		
Valuations: (in Thousands):				
Real Estate	\$1,502,310 00	\$1,531,861 80		
Personal Property	179,190 00	183,838 20		
	\$1,681,500 00	\$1,715,700 00		
TAX RATE	\$174 70	\$196 70		

LAND, BUILDING VALUATIONS AND TAX RATES

CITY OF BOSTON

1955 — 1972

Year	Total Value Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1972.....	\$1,934,462,000	\$196 70	\$460,748,300	\$1,071,113,500	\$1,531,861,800
1971.....	1,836,728,000	174 70	455,190,200	1,047,119,800	1,502,310,000
1970.....	1,724,695,200	156 80	448,760,700	1,011,157,900	1,459,918,600
1969.....	1,561,877,000	144 40	445,084,500	1,001,647,300	1,446,731,800
1968.....	1,267,527,300	129 20	448,110,500	976,148,800	1,424,259,300
1967.....	1,198,430,300	117 80	443,907,300	944,135,400	1,388,042,700
1966.....	1,117,719,200	101 00	449,650,400	918,374,700	1,368,025,100
1965.....	1,054,195,000	115 00	452,534,300	899,649,600	1,352,183,900
1964.....	989,719,500	99 80	450,954,500	873,366,900	1,324,321,400
1963.....	966,890,000	96 00	449,427,300	860,426,300	1,309,853,500
1962.....	917,016,000	99 80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100 60	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100 70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101 20	484,904,600	850,037,000	1,334,941,600
1958.....	838,978,600	93 00	492,781,400	854,527,000	1,347,308,400
1957.....	832,034,200	86 00	513,799,600	849,657,500	1,363,457,100
1956.....	808,328,500	78 70	528,735,600	857,908,000	1,386,643,600
1955.....	797,802,800	69 80	539,281,400	870,056,500	1,409,337,900

**VALUATION OF TAXABLE LAND AND BUILDINGS,
BY WARDS, 1972**

WARD	AREA	Value Land	Value Buildings	Total Value
1.....	\$42,401,724	\$17,663,400	\$31,578,000	\$49,241,400
2.....	13,422,049	9,635,500	19,243,500	28,879,000
3.....	14,461,512	156,616,200	209,714,800	366,331,000
4.....	6,983,344	26,558,500	83,264,100	109,822,600
5.....	11,552,638	61,193,100	128,829,600	190,022,700
6.....	29,366,040	30,503,700	89,785,500	120,289,200
7.....	17,828,882	10,191,100	20,642,400	30,833,500
8.....	13,332,943	8,551,600	18,267,900	26,819,500
9.....	5,040,169	6,758,900	6,564,900	13,323,800
0.....	9,867,055	4,710,600	14,374,600	19,085,200
1.....	18,625,233	6,421,500	18,307,600	24,729,100
2.....	12,946,262	6,184,900	12,723,000	18,907,900
3.....	17,299,079	7,091,100	22,607,000	29,698,100
4.....	25,279,660	9,207,000	27,787,500	36,994,500
5.....	14,784,812	4,904,700	17,195,500	22,100,200
6.....	36,936,868	9,788,300	36,825,900	46,614,200
7.....	27,497,541	8,901,200	26,347,300	35,248,500
8.....	113,267,097	16,727,300	72,744,500	89,471,800
9.....	35,568,928	9,922,900	26,819,200	36,742,100
20.....	95,311,053	15,637,100	67,806,900	83,444,000
21.....	20,215,897	20,502,800	69,519,800	90,022,600
22.....	40,701,493	13,076,900	50,164,000	63,240,900
Totals.....	\$622,690,279	\$460,748,300	\$1,071,113,500	\$1,531,861,800

**AVERAGE VALUATIONS USED, FINANCIAL YEARS
1950 TO 1967**

Financial Year	Basis, Three Years
1950	\$1,538,774,760 00
1951	1,578,935,227 00
1952	1,583,733,737 00
1953	1,580,293,053 00
1954	1,569,133,815 00
1955	1,589,835,787 00
1956	1,566,764,348 00
1957	1,538,650,276 00
1958	1,520,692,409 00
1959	1,504,639,094 00
1960	1,507,363,894 00
1961	1,529,703,369 00
1962	1,538,338,536 00
1963	1,560,357,995 00
1964	1,552,423,300 00
1965	1,553,591,900 00
1966	1,562,076,200 00
1967	1,583,386,200 00

NOTE: Chapter 23 of the Acts of 1968 provides that the equalized valuation as reported by the State Tax Commission to the General Court under the provisions of section 10C of chapter 58 will be used in place of the former valuation figures which had been used to determine the base for borrowing.

ASSESSING DEPARTMENT

13

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000		Total
				General Rate	School Rate	
1957	\$117,257,310 60	\$11,034,909 40	\$128,292,220 00	\$66 37	\$19 63	\$86 00
1958	125,299,681 20	11,931,862 80	137,231,544 00	72 60	20 40	93 00
1959	135,096,089 92	12,915,892 88	148,011,982 80	81 70	19 50	101 20
1960	134,608,972 82	12,969,404 75	147,578,377 57	81 00	19 70	100 70
1961	134,527,752 40	13,143,681 74	147,671,434 14	80 25	20 35	100 60
1962	132,013,164 56	13,283,649 46	145,296,814 02	78 00	21 80	99 80
1963	125,745,936 00	12,974,064 00	138,720,000 00	72 59	23 41	96 00
1964	132,167,275 72	13,540,724 28	145,708,000 00	75 92	23 88	99 80
1965	155,501,148 50	15,848,851 50	171,350,000 00	88 60	26 40	115 00
1966	138,170,535 10	14,086,510 40	152,257,045 50	76 57	24 43	101 00
1967	163,511,430 06	16,806,290 40	180,317,720 46	94 38	23 42	117 80
1968	184,014,301 56	19,127,892 04	203,142,193 60	101 03	28 17	129 20
1969	208,908,071 92	21,987,528 08	230,895,600 00	115 71	28 69	144 40
1970	228,915,236 48	24,630,363 52	253,545,600 00	130 18	26 62	156 80
1971	262,453,557 00	31,304,493 00	293,758,050 00	140 32	34 38	174 70
1972	301,317,216 06	36,160,973 94	337,478,190 00	161 53	35 17	196 70

NUMBER OF PROPERTY ITEMS ASSESSED IN 1972

WARD	Real Estate	Personal Estate	Water	Sewer Use	Better- ments
1.....	6,334	445	1,038	1,146	172
2.....	2,615	108	594	619	1
3.....	3,046	3,622	807	789	2
4.....	1,960	284	753	643	0
5.....	3,563	1,424	1,253	953	0
6.....	4,110	281	978	1,042	27
7.....	3,730	220	865	923	41
8.....	2,159	203	670	658	3
9.....	1,575	140	629	674	5
10.....	2,163	79	556	568	9
11.....	3,091	160	961	996	41
12.....	2,373	91	1,243	1,253	3
13.....	3,122	238	959	1,066	42
14.....	4,940	156	2,735	2,732	91
15.....	3,108	87	992	1,022	81
16.....	5,218	435	1,012	1,111	257
17.....	4,984	222	1,442	1,464	125
18.....	13,402	322	2,149	2,233	1,542
19.....	4,954	194	963	1,015	223
20.....	12,208	451	1,432	1,534	726
21.....	2,618	410	836	744	79
22.....	5,189	325	899	951	252
Totals...	96,462	9,897	23,766	24,136	3,722

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$79,160 85
Assessment under chapter 450, Acts of 1889, as amended by chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	88,260 12
Assessment under chapter 437, Acts of 1893, as amended by chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	44,030 17
Total	<u>\$211,451 14</u>
Assessment under chapter 248, Acts of 1935 (General Laws, chapter 40, sections 42A to 42D), of 1971 Water Liens, added to taxes	\$2,323,450 97
Assessments under chapter 311, Acts of 1961, authorizing the City of Boston "To Establish Annual Sewer Charge for the Use of Its Sewers" — General Laws, chapter 80, section 13, added to taxes	840,172 30
Total	<u><u>\$3,163,623 27</u></u>

ASSESSORS LIST OF EXEMPT PROPERTY
GRAND RECAPITULATION BY CLAUSE — 1972

	Clause	Area	Land	Buildings	Total	ABC Returns
United States of America	1	\$23,365,765	\$31,461,600	\$73,909,600	\$105,371,200	—
Commonwealth of Massachusetts	2	238,091,480	208,920,300	259,405,700	459,326,000	—
Literary	31	30,792,945	41,265,500	154,874,000	196,139,500	\$35,946,067 81
Benevolent	32	9,018,479	16,495,900	150,637,600	167,133,500	19,606,037 40
Charitable	33	8,405,693	9,793,000	50,122,000	59,915,000	17,265,319 74
Scientific	34	745,864	2,272,000	2,782,400	5,054,400	3,651,498 56
Temperance Societies, Inc.	35	10,691	7,800	16,600	24,400	4,600 00
Incorporated Organizations of United States						
Veterans	5	478,365	272,700	539,500	812,200	100,889 61
Military	6	13,706	12,800	44,500	57,300	7,000 00
Fraternal Societies	7	108,426	72,000	367,400	439,400	8,500 00
Religious Organizations	10	297,083	155,900	143,200	299,100	244,986 51
Houses of Religious Worship	11	14,987,821	16,681,400	47,432,100	64,113,500	560,445 11
Cemeteries	12	34,090,422	5,036,500	628,700	5,665,200	64,616 00
Special Clauses, 16-21	16-21	7,132,083	2,134,100	995,900	3,130,000	927,697 56
Railroads	22	17,919	8,900	—	8,900	—
Medical Service	23	19,947	600,000	2,110,000	2,710,000	939,622 72
Chapter 95, Acts of 1960	24	180,248	133,600	359,900	493,500	—
CITY OF BOSTON — 1972						
Schools	A	12,934,716	9,527,200	58,592,200	68,110,400	—
Fire	B	600,996	967,000	4,007,600	4,974,600	—
All Others	C	6,283,274	9,191,200	12,890,900	22,082,100	—
City Hall and Annex	D	602,315	8,829,700	19,934,000	28,763,700	—
Parks and Playgrounds	D2	740,952	4,824,000	229,300	5,053,300	—
Libraries	F	88,068,854	205,521,000	12,320,200	217,841,200	—
Foreclosures	I	435,117	4,451,600	7,525,600	11,977,200	—
Boston Housing Authority	J	8,559,211	3,785,300	2,074,800	5,860,100	—
Health	K	20,466,919	12,285,200	95,808,000	108,098,200	—
Hospitals	L	404,713	419,700	1,125,000	1,544,700	—
Institutions	M	2,928,710	2,170,500	16,203,000	18,373,500	—
Redevelopment Authority	N	12,844,751	2,564,800	8,712,700	11,277,500	—
Chapter 121A	O	14,289,236	31,590,500	15,269,300	46,859,800	—
Police	O2	6,081,914	59,555,100	192,172,900	251,728,000	—
Printing	P	265,566	1,007,400	3,668,300	4,675,700	—
Public Buildings and Off-Street Parking	R	18,830	75,000	265,800	340,800	—
Public Works	S	1,118,074	10,782,300	13,175,300	23,957,600	—
Welfare	T	8,198,241	5,010,000	8,788,000	13,798,000	—
Public Facilities	U	47,465	202,000	874,300	1,076,300	—
	V	2,052,678	960,600	21,411,600	22,372,200	—
GRAND TOTALS		\$554,699,469	\$709,044,100	\$1,225,417,900	\$1,934,462,000	\$79,327,281 02

RECAPITULATION OF EXEMPT PROPERTY, 1972

WARD	Area	Land	Buildings	Total	Items
1.....	137,103,071	\$87,737,400	\$138,519,600	\$226,257,000	392
2.....	19,960,594	17,494,600	33,868,700	51,363,300	638
3.....	14,523,060	103,404,200	215,227,900	318,632,100	992
4.....	13,719,288	108,715,000	310,436,400	419,151,400	457
5.....	14,455,420	174,383,300	41,086,600	215,469,900	437
6.....	28,603,764	26,206,300	47,541,900	73,748,200	304
7.....	16,089,545	7,864,900	15,064,700	22,929,600	174
8.....	9,505,932	9,815,300	44,784,000	54,599,300	533
9.....	7,942,433	9,788,200	17,516,500	27,304,700	1,420
10.....	10,393,739	9,808,500	61,642,700	71,451,200	202
11.....	6,161,767	4,258,700	16,053,400	20,312,100	475
12.....	27,639,554	4,258,900	29,957,800	34,216,700	328
13.....	24,300,483	17,103,900	23,218,000	40,321,900	254
14.....	16,552,798	6,370,600	29,564,600	35,935,200	210
15.....	2,361,137	1,240,000	6,221,500	7,461,500	62
16.....	13,133,926	6,450,500	31,903,900	38,354,400	265
17.....	7,910,181	3,268,000	8,064,900	11,332,900	135
18.....	51,922,667	14,431,900	19,466,800	33,898,700	692
19.....	35,044,351	28,866,600	28,557,300	57,423,900	427
20.....	51,344,685	21,380,600	14,650,100	36,030,700	561
21.....	18,113,517	23,218,200	61,181,900	84,400,100	131
22.....	27,917,557	22,978,500	30,888,700	53,867,200	191
GRAND TOTAL.....	554,699,469	\$709,044,100	\$1,225,417,900	\$1,934,462,000	9,280

AGGREGATES OF EXEMPT VALUATIONS

**Real Estate Exempted from Taxation in Boston for the Years
1970-1972 by Class of Exemption Shown in Tabulation**

CLASS	1972	1971	1970
United States of America	\$105,371,200	\$105,827,600	\$102,991,300
Commonwealth of Massachusetts	459,326,000	451,412,600	391,941,500
City of Boston	863,768,900	783,287,400	749,930,300
Houses of Religious Worship and Religious Organizations	70,077,800	68,721,800	67,393,800
All others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	435,918,100	427,478,600	412,438,300
Totals	\$1,934,462,000	\$1,836,728,000	\$1,724,695,200

MOTOR VEHICLE EXCISE

The motor vehicle excise was originally created by the passage of chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law became chapter 60A of the General Laws.

This excise, per Acts of 1960, chapter 758, is levied at a fixed state rate of \$66.00 per thousand, and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

**RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON FOR THE YEAR 1972**

Commitment	Date of Commitment	Number	Value	Excise
1972 Levy:				
First.....	July 20, 1972	36,425	\$27,035,520	\$1,784,346 32
Second.....	August 3, 1972	37,487	28,817,028	1,901,925 32
Third.....	August 14, 1972	32,765	26,378,140	1,740,957 24
Fourth.....	August 28, 1972	15,586	12,433,080	820,583 28
Fifth.....	Nov. 13, 1972	32,242	37,229,480	2,365,600 83
Sixth.....	Jan. 29, 1973	52,926	67,905,985	2,728,701 60
Seventh.....	April 23, 1973	20,301	36,048,350	1,289,264 99
Eighth.....	July 23, 1973	7,397	14,324,400	773,672 54
Ninth.....	Oct. 15, 1973	4,819	6,455,850	279,076 79
TOTAL.....		*239,948	\$254,627,833	\$13,684,134 91

The State Department of Taxation instituted a new procedure in 1963 for the billing of motor vehicle excise in accordance with a 1962 Act of the Massachusetts Legislature.

At a charge of 15 cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessor's copy, and a commitment sheet and Assessor's valuation list.

*Incomplete figure; final issue figures not available as of 12-1-73.

MOTOR VEHICLE EXCISE TAX, 1953 TO 1972

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1953	179,236	\$3,723,396 69	\$50 42
1954	181,171	4,083,913 95	51 86
1955	195,894	4,935,600 15	53 37
1956	193,364	5,407,426 05	54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00
1965	207,804	9,453,132 26	66 00
1966	207,392	10,169,753 97	66 00
1967	204,984	10,290,983 95	66 00
1968	212,690	11,041,472 19	66 00
1969	209,938	11,066,712 87	66 00
1970	221,776	12,391,716 31	66 00
1971	252,775	13,400,723 73	66 00
1972	239,948	13,684,134 91	66 00

TABLE OF ABATEMENTS GRANTED, 1960-1972

Levy Year	Tax Rate	Abated 1972	Value Abated	Abated 1971	Value Abated	Abated 1970	Value Abated	Abated 1969	Value Abated	Abated 1968	Value Abated
1972	\$196 70	\$7,576,549 61	\$38,513,300								
1971.....	174 70	10,259,030 39	58,723,700	\$5,528,923 07	\$31,648,100						
1970.....	156 80	2,033,037 44	12,965,800	7,179,668 16	45,788,700	\$4,947,647 52	\$31,553,800				
1969.....	144 40	1,114,017 12	7,714,800	1,770,156 28	12,258,700	6,256,693 99	43,328,900	\$7,343,433 12	\$50,854,800		
1968.....	129 20	335,589 76	2,597,500	703,338 96	5,443,800	1,644,014 75	12,724,600	6,323,306 40	48,942,000	\$3,997,008 72	\$30,936,600
1967.....	117 80	142,962 08	1,213,600	314,302 18	2,668,100	824,400 40	6,998,300	837,345 96	7,108,200	3,701,240 66	31,419,700
1966.....	101 00	30,360 60	300,600	69,871 80	691,800	434,618 00	4,303,100	329,058 00	3,258,000	998,284 00	9,884,000
1965.....	115 00	20,964 50	182,300	24,575 50	213,700	430,274 72	3,741,500	175,835 00	1,529,000	483,977 50	4,208,500
1964.....	99 80	7,584 80	76,000	8,313 34	83,300	290,677 48	2,912,600	215,717 70	2,161,500	243,292 44	2,437,800
1963.....	96 00	4,982 40	51,900	—	—	2,592 00	27,000	1,046,764 80	10,903,800	58,272 00	607,000
1962.....	99 80	289 42	2,900	—	—	499 00	5,000	1,008,498 96	10,105,200	51,387 02	514,900
1961.....	100 60	241 44	2,400	—	—	2,012 00	20,000	138,516 14	1,376,900	45,078 86	448,100

LIST OF ASSESSORS — 1972

THEODORE V. ANZALONE, *Commissioner of Assessing*
JOHN F. MORLEY, *Associate Commissioner*
JACK KARDON, *Associate Commissioner*
JOHN P. DOHERTY, *Executive Secretary*

Board of Review

BERNARD F. SHADRAWY, *Chairman*
JOHN J. SULLIVAN, *Member*
HELEN M. SULLIVAN, *Member*

District Directors

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JAMES P. BUCKLEY
PAUL GERARDI
LOUIS M. GROPMAN
MAURICE F. JOYCE
JOHN J. RILEY
HAROLD L. VAUGHAN

Supervisors of Assistant Assessors

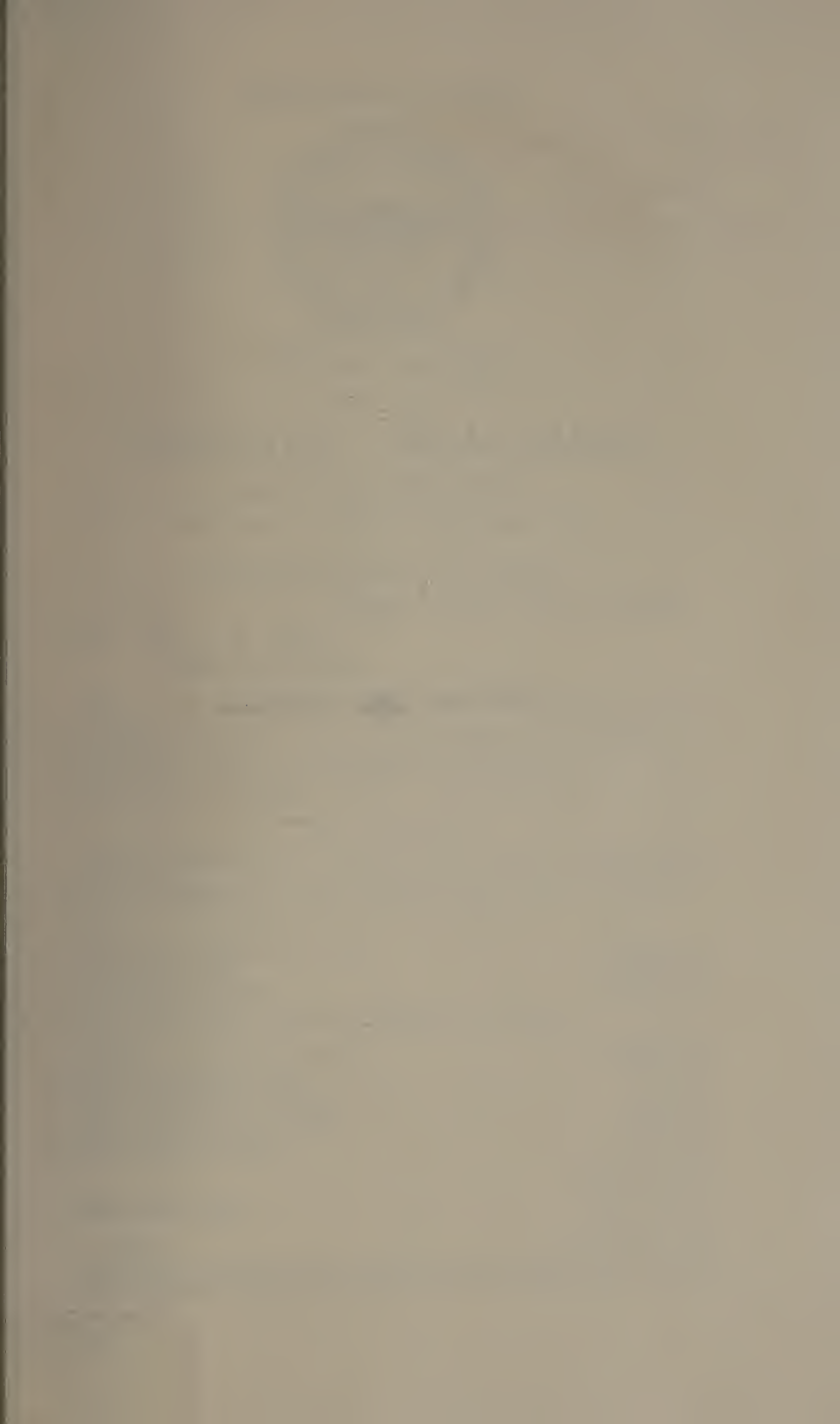
FREDERICK J. McANULTY
CHARLES J. MEHEGAN
FRANK SHIMONE
ALFRED TURNER
EDWARD WEXLER

Assistant Assessors

EDWARD J. CARROLL
HAROLD CRONIN
CONARD DiGREGORIO
JOHN F. DRISCOLL
JOSEPH M. FARRELL
ALEXANDER GILLIS
FRANCIS GOODE
THOMAS HEANUE
JOHN J. HERRITY

EDWARD L. HOPKINS
ERNEST KELIHER
JOHN D. MOORE
WARREN R. MOORE
HENRY PENTA
ALLEN J. ROURKE
ROBERT PETRILLO
JAMES SULLIVAN
DAVID WHITLEY

GLADYS E. MIKALONIS, *Senior Administrative Assistant*
ROSABELLE KEELS, *Head Administrative Clerk*
EDMUND C. CORSANO, *Senior Appraisal Engineer*



CITY OF BOSTON  PRINTING SECTION



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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT

FOR TRANSITIONAL PERIOD

JANUARY 1, 1973 — JUNE 30, 1974

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., JULY 1, 1974

HON. KEVIN H. WHITE,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the transitional period January 1, 1973 — June 30, 1974.

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1973, to be payable as of November 20, 1973, as follows:

Examination of Retirement System	\$27,302 76
Metropolitan Parks	4,899,232 29
Metropolitan Sewerage	4,614,276 08
Boston Metropolitan District Expenses	1,565 06
Massachusetts Bay Transportation Authority—Operating Deficit	34,505,873 19
Metropolitan Air Pollution Control	28,964 76
Shellfish Purification Plants	7,212 18
Metropolitan Area Planning Council	31,496 36
Motor Vehicle Excise Tax Bills	30,197 25
Group Insurance Commission.	534,772 38
Boston Arena Authority	101,294 05
	<hr/>
	\$44,788,186 36
*Metropolitan Water	6,555,306 12
	<hr/>
Total	\$51,343,492 48

* Not included in determining tax rate. Estimated income of Water Division of City of Boston was sufficient to meet this expenditure.

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1973, determined by the Commissioner of Assessing, September 13, 1973, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$454,375,600	
Value of buildings	1,080,331,100	
Total value of real estate		\$1,534,706,700
Total value of personal estate		207,493,300
Total valuation		\$1,742,200,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		127,300
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		92,200
The total taxable valuation of the city upon which taxes were assessed for the year 1973, when all assessments were made, was		<u>\$1,742,419,500</u>

EXEMPT VALUATIONS, 1973

CLASS	AMOUNT
<i>United States of America</i>	\$109,033,600
<i>Commonwealth of Massachusetts</i>	567,583,300
<i>Houses of Religious Worship and Religious Organizations City of Boston</i>	70,517,900
<i>City of Boston</i>	949,647,600
<i>All Others (includes literary, charitable, benevolent insti- tutions, and all other exempt property not separately listed)</i>	468,395,800
<i>Total</i>	<u>\$2,165,178,200</u>

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1974, determined by the Commissioner of Assessing, April 19, 1974, when the rate of taxation for the six-month period January 1, 1974 — June 30, 1974, was fixed, was as follows:

Value of land	\$449,510,600	
Value of buildings	1,107,381,100	
Total value of real estate		\$1,556,891,700
Total value of personal estate		227,308,300
Total valuation		\$1,784,200,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		274,900
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		363,100
The total taxable valuation of the city upon which taxes were assessed for the period Jan. 1, 1974 — June 30, 1974, when all assessments were made, was		<u>\$1,784,838,000</u>

EXEMPT VALUATIONS,

JANUARY 1, 1974 — JUNE 30, 1974

CLASS	AMOUNT
<i>United States of America</i>	\$109,033,600
<i>Commonwealth of Massachusetts</i>	606,461,700
<i>Houses of Religious Worship and Religious Organizations</i>	70,539,300
<i>City of Boston</i>	1,013,448,100
<i>All Others (includes literary, charitable, benevolent institutions, and all the other exempt property not separately listed)</i>	472,653,000
<i>Total</i>	<u>\$2,272,135,700</u>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR

The rate of taxation for the year 1973 was determined by the Commissioner of Assessing to be 19.67 percent, or \$196.70 per \$1,000; of this rate \$153.88 was for the general rate, and \$42.82 was for schools.

Real and personal property taxes	\$342,690,740 00
Real and personal property taxes, supplementary	43,175 65
Total property taxes	<u>\$342,733,915 65</u>

The rate of taxation for the six-month period January 1, 1974 — June 30, 1974, was determined by the Commissioner of Assessing to be 9.84 percent, or \$98.40 per \$1,000; of this rate \$76.98 was for the general rate, and \$21.42 was for schools.

Real and personal property taxes	\$175,565,280 00
Real and personal property taxes, supplementary	62,779 20
Total property taxes	<u>\$175,628,059 20</u>

The collector was also notified that there was due to the City of Boston from the Commonwealth of Massachusetts under the provisions of chapter 12, section 12, of Revised Laws, amended chapter 161, Acts of 1903, the sum of \$44,118.25 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07 for the year 1973, and the sum of \$22,070.34 for the six-month period January 1, 1974 — June 30, 1974.

There was also assessed to the Town of Brookline an additional sum of \$5,035.52 for the year 1973, and \$2,519.04 for the six-month period January 1, 1974 — June 30, 1974, being an inheritance by the Town of Brookline for part of the estate located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1960-1974

YEAR	Real Estate	Personal Estate	Total Evaluation
1960	\$1,336,732,600	\$128,792,500	\$1,465,525,100
1961	1,337,591,900	130,740,800	1,468,332,700
1962	1,323,157,600	133,153,800	1,456,311,400
1963	1,309,853,500	135,146,500	1,455,000,000
1964	1,324,321,400	135,678,600	1,460,000,000
1965	1,352,183,900	137,816,100	1,490,000,000
1966	1,368,025,100	139,470,400	1,507,495,500
1967	1,388,042,700	142,668,000	1,530,710,700
1968	1,424,259,300	148,048,700	1,572,308,000
1969	1,446,731,800	152,268,200	1,599,000,000
1970	1,459,918,600	157,081,400	1,617,000,000
1971	1,502,310,000	179,190,000	1,681,000,000
1972	1,531,861,800	183,838,200	1,715,700,005
1973	1,534,706,700	207,493,300	1,742,200,000
1974	1,556,891,700	227,308,300	1,784,200,000

GAIN AND LOSS, REAL AND PERSONAL, BY WARDS (1972 Compared with 1973)

WARD	Real Estate	Personal Estate	Total Real and Personal	Description of Wards by Districts
1.....	Gain \$1,192,100	Gain \$758,200	Gain \$1,950,300	Ward 1. East Boston.
2.....	Gain 3,074,200	Loss 35,600	Gain 3,038,600	Ward 2. Charlestown.
3.....	Loss 3,925,500	Gain 8,703,600	Gain 4,778,100	Ward 3. Boston Proper.
4.....	Loss 1,606,100	Gain 2,135,600	Gain 529,500	Ward 4. Back Bay, South.
5.....	Loss 2,150,700	Loss 144,400	Loss 2,295,100	Ward 5. Back Bay.
6.....	Gain 896,000	Loss 24,100	Gain 871,900	Ward 6. South Boston, North.
7.....	Gain 64,800	Loss 38,100	Gain 26,700	Ward 7. South Boston, South.
8.....	Loss 49,400	Loss 10,400	Loss 59,800	Ward 8. Roxbury, East and South.
9.....	Loss 113,200	Loss 23,400	Loss 136,600	Ward 9. Roxbury, Central.
10.....	Loss 760,300	Loss 8,400	Loss 768,700	Ward 10. Roxbury, West.
11.....	Loss 81,900	Gain 12,989,600	Gain 12,907,700	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	Gain 139,400	Gain 4,200	Gain 143,600	Ward 12. Roxbury, East.
13.....	Loss 280,800	Loss 69,100	Loss 349,900	Ward 13. Dorchester and Savin Hill.
14.....	Gain 81,200	Loss 198,700	Loss 117,500	Ward 14. Dorchester, West.
15.....	Loss 3,400	Loss 15,500	Loss 18,900	Ward 15. Dorchester, North Central.
16.....	Gain 7,365,200	Loss 134,500	Gain 7,230,700	Ward 16. Dorchester, South.
17.....	Loss 529,600	Loss 32,600	Loss 562,200	Ward 17. Dorchester, Center.
18.....	Loss 21,700	Loss 53,600	Loss 75,300	Ward 18. Hyde Park and Mattapan.
19.....	Gain 164,500	Loss 23,800	Gain 140,700	Ward 19. Jamaica Plain and Roslindale.
20.....	Loss 198,800	Loss 21,200	Loss 220,000	Ward 20. West Roxbury, Roslindale.
21.....	Loss 1,546,200	Loss 40,900	Loss 1,587,100	Ward 21. Brighton, South.
22.....	Gain 1,135,100	Loss 61,800	Gain 1,073,300	Ward 22. Brighton, North.
Net R. E. Gain	\$2,844,900	Net Gain	Net Gain	
Net P. E. Gain	23,655,100	\$23,655,100	\$26,500,000	
Net Total Gain	\$26,500,000	Net Gain	\$1,742,200,000	
		Net Total Gain	1,715,700,000	
			\$26,500,000	

GAIN AND LOSS, REAL AND PERSONAL, BY WARDS (1973 Compared with 1974)

ASSESSING DEPARTMENT

WARD	Real Estate	Personal Estate	Total Real and Personal	Description of Wards by Districts
1.....	Gain \$189,000	Gain \$23,627,800	Gain \$23,816,800	Ward 1. East Boston.
2.....	Gain 157,300	Gain 7,700	Gain 165,000	Ward 2. Charlestown.
3.....	Gain 16,269,800	Gain 10,706,800	Gain 26,976,600	Ward 3. Boston Proper.
4.....	Loss 936,100	Gain 15,400	Loss 920,700	Ward 4. Back Bay, South.
5.....	Gain 2,583,400	Loss 2,200	Gain 2,581,200	Ward 5. Back Bay.
6.....	Gain 557,800	Loss 85,700	Gain 472,100	Ward 6. South Boston, North.
7.....	Gain 443,900	Loss 30,400	Gain 413,500	Ward 7. South Boston, South.
8.....	Gain 342,900	Loss 18,700	Gain 324,200	Ward 8. Roxbury, East and South.
9.....	Gain 39,600	Loss 66,400	Loss 26,800	Ward 9. Roxbury, Central.
10.....	Gain 1,845,700	Loss 6,700	Gain 1,839,000	Ward 10. Roxbury, West.
11.....	Gain 234,000	Loss 13,502,900	Loss 13,268,900	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	Gain 523,900	Loss 1,400	Gain 522,500	Ward 12. Roxbury, East.
13.....	Gain 174,600	Loss 621,400	Loss 446,800	Ward 13. Dorchester and Savin Hill.
14.....	Gain 575,000	Loss 7,900	Gain 567,100	Ward 14. Dorchester, West.
15.....	Loss 249,800	Loss 16,000	Loss 265,800	Ward 15. Dorchester, North Central.
16.....	Loss 3,444,100	Loss 33,800	Loss 3,477,900	Ward 16. Dorchester, South.
17.....	Gain 31,800	Loss 15,200	Gain 16,600	Ward 17. Dorchester, Center.
18.....	Gain 725,100	Loss 72,500	Gain 652,600	Ward 18. Hyde Park and Mattapan.
19.....	Loss 5,900	Loss 9,300	Loss 15,200	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 390,800	Loss 14,000	Gain 376,800	Ward 20. West Roxbury, Roslindale.
21.....	Gain 1,030,200	Loss 18,500	Gain 1,011,700	Ward 21. Brighton, South.
22.....	Gain 706,100	Loss 19,700	Gain 686,400	Ward 22. Brighton, North.
Net R. E. Gain	\$22,185,000	Net Gain \$19,815,000	Net Gain \$42,000,000	

VALUATION, JANUARY 1, 1972

WARD	Real Estate	Personal Est.	Total
1.....	\$49,241,400	\$5,678,300	\$54,919,700
2.....	28,879,000	214,300	29,093,300
3.....	366,331,000	71,132,200	437,463,200
4.....	109,822,600	66,697,300	176,519,900
5.....	190,022,700	2,112,800	192,135,500
6.....	120,289,200	1,173,900	121,463,100
7.....	30,833,500	571,900	31,405,400
8.....	26,819,500	651,600	27,471,100
9.....	13,323,800	298,800	13,622,600
10.....	19,085,200	142,400	19,227,600
11.....	24,729,100	27,265,100	51,994,200
12.....	18,907,900	113,200	19,021,100
13.....	29,698,100	1,251,900	30,950,000
14.....	36,994,500	346,800	37,341,300
15.....	22,100,200	167,900	22,268,100
16.....	46,614,200	604,900	47,219,100
17.....	35,248,500	299,300	35,547,800
18.....	89,471,800	2,249,500	91,721,300
19.....	36,742,100	317,600	37,059,700
20.....	83,444,000	702,300	84,146,300
21.....	90,022,600	597,100	90,619,700
22.....	63,240,900	1,249,100	64,490,000
Totals.....	\$1,531,861,800	\$183,838,200	\$1,715,700,000

VALUATION, JANUARY 1, 1973

WARD	Real Estate	Personal Est.	Total
1	\$50,433,500	\$6,436,500	\$56,870,000
2	31,953,200	178,700	32,131,900
3	362,405,500	79,835,800	442,241,300
4	108,216,500	68,832,900	177,049,400
5	187,872,000	1,968,400	189,840,400
6	121,185,200	1,149,800	122,335,000
7	30,898,300	533,800	31,432,100
8	26,770,100	641,200	27,411,300
9	13,210,600	275,400	13,486,000
10	18,324,900	134,000	18,458,900
11	24,647,200	40,254,700	64,901,900
12	19,047,300	117,400	19,164,700
13	29,417,300	1,182,800	30,600,100
14	37,075,700	148,100	37,223,800
15	22,096,800	152,400	22,249,200
16	53,979,400	470,400	54,449,800
17	34,718,900	266,700	34,985,600
18	89,450,100	2,195,900	91,646,000
19	36,906,600	293,800	37,200,400
20	83,245,200	681,100	83,926,300
21	88,476,400	556,200	89,032,600
22	64,376,000	1,187,300	65,563,300
Totals	\$1,534,706,700	\$207,493,300	\$1,742,200,000

VALUATION, JANUARY 1, 1974

WARD	Real Estate	Personal Est.	Total
1.....	\$50,622,500	\$30,064,300	\$80,686,800
2.....	32,110,500	186,400	32,296,900
3.....	378,675,300	90,542,600	469,217,900
4.....	107,280,400	68,848,300	176,128,700
5.....	190,455,400	1,966,200	192,421,600
6.....	121,743,000	1,064,100	122,807,100
7.....	31,342,200	503,400	31,845,600
8.....	27,113,000	622,500	27,735,500
9.....	13,250,200	209,000	13,459,200
10.....	20,170,600	127,300	20,297,900
11.....	24,881,200	26,751,800	51,633,000
12.....	19,571,200	116,000	19,687,200
13.....	29,591,900	561,400	30,153,300
14.....	37,650,700	140,200	37,790,900
15.....	21,847,000	136,400	21,983,400
16.....	50,535,300	436,600	50,971,900
17.....	34,750,700	251,500	35,002,200
18.....	90,175,200	2,123,400	92,298,600
19.....	36,900,700	284,500	37,185,200
20.....	83,636,000	667,100	84,303,100
21.....	89,506,600	537,700	90,044,300
22.....	65,082,100	1,167,600	66,249,700
Totals.....	\$1,556,891,700	\$227,308,300	\$1,784,200,000

RECAPITULATION OF GAIN AND LOSS

Real and Personal Estate

Real and Personal, 1973	\$1,742,200,000
Real and Personal, 1972	1,715,700,000
Net Gain	\$26,500,000
Real Estate, 1973	\$1,534,706,700
Real Estate, 1972	1,531,861,800
Net Gain	\$2,844,900
Personal Estate, 1973	\$207,493,300
Personal Estate, 1972	183,838,200
Net Gain	\$23,655,100
Gain, Real Estate	\$2,844,900
Gain, Personal Estate	23,655,100
Net Gain, Real and Personal Estate	\$26,500,000

DIVISION OF TAX RATE

	1972	1973
GENERAL TAX RATE	\$161 53	\$153 88
SCHOOL TAX RATE	35 17	42 82
TOTAL TAX RATE	\$196 70	\$196 70
Real and Personal, 1974	\$1,784,200,000	
Real and Personal, 1973	1,742,200,000	
Net Gain	\$42,000,000	
Real Estate, 1974	\$1,556,891,700	
Real Estate, 1973	1,534,706,700	
Net Gain	\$22,185,000	
Personal Estate, 1974	\$227,308,300	
Personal Estate, 1973	207,493,300	
Net Gain	\$19,815,000	
Gain, Real Estate	\$22,185,000	
Gain, Personal Estate	19,815,000	
Net Gain, Real and Personal Estate	\$42,000,000	

DIVISION OF TAX RATE

	1974*	1973
GENERAL TAX RATE	\$76 98	\$153 88
SCHOOL TAX RATE	21 42	42 82
TOTAL TAX RATE	\$98 40	\$196 70

* Tax Rate for period January 1, 1974 — June 30, 1974.

TAX RATE COMPUTATION

TRANSITIONAL YEAR — JANUARY 1, 1973 — JUNE 30, 1974

APPROPRIATIONS

City Budget	\$338,666,150 00
County Budget	28,949,153 00
School Budget	179,782,035 00
Federal Revenue Sharing Appropriations	1,000,000 00
Debt and Interest	59,274,436 70
M.B.T.A. Deficit Assessment	34,511,922 00
M.D.C. Assessments	5,904,464 24
State Assessments	633,034 17
Pensions and Annuities:	
Contributory	37,610,687 84
Non-Contributory	10,828,231 00
Overlay:	
Deficit	3,421,719 91
Current	29,241,371 29
Appropriation Deficits:	
Sewer Use Receipts	4,028,744 13
Water Service Receipts	1,196,001 70
Revenue Deficit	12,391,055 50
State Assessments — Underestimates	1,208,422 57
	<hr/>
	\$748,647,429 05
	<hr/>

REVENUES

Departmental:	
City	\$80,147,135 98
County	9,485,294 12
School	2,145,486 17
Totals	<hr/>
	\$91,777,916 27
Cherry Sheet Items:	
City	\$10,358,481 93
County	899,766 69
School	4,337,844 22
Subtotals	<hr/>
	\$15,596,092 84
Corporation Tax	\$1,578,749 14
State Tax Appropriations, Chapter 660	—
Urban Redevelopment Corporation Tax, Chapter 121	11,937,194 90
State Lottery, Chapter 29	5,606,067 40
Highway Fund, Chapter 479, Section 13	4,739,402 66
School Aid, Chapters 69 and 71	4,262,970 04
School Aid, Chapter 70	62,955,668 43
Pupil Transportation, Chapter 71, Section 7b	488,900 00
Reimbursement of Taxes:	
State-Owned Lands	724,957 87
Government Center	357,569 92
Dicennial Census Cost	155,616 00
Beano Tax and License Fees	124,916 04
Totals — Cherry Sheet	<hr/>
	\$108,528,105 24

Federal Revenue Sharing Funds	\$23,000,000 00
Motor Vehicle Excise Taxes	10,968,685 10
State Overestimates	336,612 44
	<hr/>
Totals — Estimated Receipts	\$234,611,319 05
	<hr/>
Taxes, Real and Personal	514,036,110 00
	<hr/>
	<u>\$748,647,429 05</u>
	<hr/>
Total Appropriations (Excluding Overlay)	\$719,406,057 76
Estimated Revenues	234,611,319 05
	<hr/>
Net Requirements (Before Overlay)	\$484,794,738 71
Overlay	29,241,371 29
	<hr/>
Taxes, Real and Personal	<u>\$514,036,110 00</u>

LAND, BUILDING VALUATIONS AND TAX RATES
CITY OF BOSTON
1955 — 1975

Year	Total Value Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1974.....	\$2,272,135,700	\$98.40*	\$449,510,600	\$1,107,381,100	\$1,556,891,700
1973.....	2,165,178,200	196 70	454,375,600	1,080,331,100	1,534,706,700
1972.....	1,934,462,000	196 70	460,748,300	1,071,113,500	1,531,861,800
1971.....	1,836,728,000	174 70	455,190,200	1,047,119,800	1,502,310,000
1970.....	1,724,695,200	156 80	448,760,700	1,011,157,900	1,459,918,600
1969.....	1,561,877,000	144 40	445,084,500	1,001,647,300	1,446,731,800
1968.....	1,267,527,300	129 20	448,110,500	976,148,800	1,424,259,300
1967.....	1,198,430,300	117 80	443,907,300	944,135,400	1,388,042,700
1966.....	1,117,719,200	101 00	449,650,400	918,374,700	1,368,025,100
1965.....	1,054,195,000	115 00	452,534,300	899,649,600	1,352,183,900
1964.....	989,719,500	99 80	450,954,500	873,366,900	1,324,321,400
1963.....	966,890,000	96 00	449,427,300	860,426,300	1,309,853,500
1962.....	917,016,000	99 80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100 60	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100 70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101 20	484,904,600	850,037,000	1,334,941,600
1958.....	838,978,600	93 00	492,781,400	854,527,000	1,347,308,400
1957.....	832,034,200	86 00	513,799,600	849,657,500	1,363,457,100
1956.....	808,328,500	78 70	528,735,600	857,908,000	1,386,643,600
1955.....	797,802,800	69 80	539,281,400	870,056,500	1,409,337,900

* Tax Rate for Period January 1, 1974-June 30, 1974.

**VALUATION OF TAXABLE LAND AND BUILDINGS,
BY WARDS, 1973**

WARD	Area	Value Land	Value Buildings	Total Value
1.....	42,142,135	\$17,755,600	\$32,677,900	\$50,433,500
2.....	13,669,784	9,933,200	22,020,000	31,953,200
3.....	14,501,823	154,990,900	207,414,600	362,405,500
4.....	6,341,852	24,908,400	83,308,100	108,216,500
5.....	11,480,359	60,587,400	127,284,600	187,872,000
6.....	28,728,889	29,731,900	91,453,300	121,185,200
7.....	17,976,199	10,236,000	20,662,300	30,898,300
8.....	13,238,664	8,457,100	18,313,000	26,770,100
9.....	4,930,460	6,492,000	6,718,600	13,210,600
10.....	9,343,164	4,278,500	14,046,400	18,324,900
11.....	18,222,910	6,373,900	18,273,300	24,647,200
12.....	12,905,312	5,776,600	13,270,700	19,047,300
13.....	17,054,959	6,989,200	22,428,100	29,417,300
14.....	24,908,787	8,965,500	28,110,200	37,075,700
15.....	14,737,876	4,876,400	17,220,400	22,096,800
16.....	37,070,119	10,189,400	43,790,000	53,979,400
17.....	27,374,845	8,753,300	25,965,600	34,718,900
18.....	112,902,857	16,724,600	72,725,500	89,450,100
19.....	35,458,401	9,904,600	27,002,000	36,906,600
20.....	94,903,196	15,712,000	67,533,200	83,245,200
21.....	19,465,135	19,755,200	68,721,200	88,476,400
22.....	40,236,509	12,983,900	51,392,100	64,376,000
Totals.....	617,594,235	\$454,375,600	\$1,080,331,100	\$1,534,706,700

**VALUATION OF TAXABLE LAND AND BUILDINGS, BY WARDS,
SIX-MONTH PERIOD, JANUARY 1, 1974-JUNE 30, 1974**

WARD	Area	Value Land	Value Buildings	Total Value
1.....	41,075,857	\$17,586,800	\$33,035,700	\$50,622,500
2.....	14,192,298	9,586,000	22,524,500	32,110,500
3.....	14,372,984	152,810,600	225,864,700	378,675,300
4.....	7,054,236	24,685,900	82,594,500	107,280,400
5.....	11,455,724	60,206,900	130,248,500	190,455,400
6.....	28,639,478	29,640,900	92,102,100	121,743,000
7.....	17,987,133	10,274,000	21,068,200	31,342,200
8.....	13,080,256	8,342,100	18,770,900	27,113,000
9.....	4,447,237	6,009,700	7,240,500	13,250,200
10.....	9,553,168	4,374,800	15,795,800	20,170,600
11.....	17,590,460	6,061,600	18,819,600	24,881,200
12.....	12,392,818	5,764,200	13,807,000	19,571,200
13.....	16,918,556	6,957,500	22,634,400	29,591,900
14.....	24,715,675	8,888,000	28,762,700	37,650,700
15.....	14,669,524	4,850,600	16,996,400	21,847,000
16.....	35,808,392	9,878,100	40,657,200	50,535,300
17.....	27,341,778	8,752,600	25,998,100	34,750,700
18.....	111,738,177	16,667,000	73,508,200	90,175,200
19.....	35,064,969	9,767,400	27,133,300	36,900,700
20.....	94,336,150	15,633,500	68,002,500	83,636,000
21.....	19,444,932	19,683,100	69,823,500	89,506,600
22.....	40,531,060	13,089,300	51,992,800	65,082,100
Totals.....	612,910,862	\$449,510,600	\$1,107,381,100	\$1,556,891,700

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000		Total
				General Rate	School Rate	
1959	\$135,096,089 92	\$12,915,892 88	\$148,011,982 80	\$81 70	\$19 50	\$101 20
1960	134,608,972 82	12,969,404 75	147,578,377 57	81 00	19 70	100 70
1961	134,527,752 40	13,143,681 74	147,671,434 14	80 25	20 35	100 60
1962	132,013,164 56	13,283,649 46	145,296,814 02	78 00	21 80	99 80
1963	125,745,936 00	12,974,064 00	138,720,000 00	72 59	23 41	96 00
1964	132,167,275 72	13,540,724 28	145,708,000 00	75 92	23 88	99 80
1965	155,501,148 50	15,848,851 50	171,350,000 00	88 60	26 40	115 00
1966	138,170,535 10	14,086,510 40	152,257,045 50	76 57	24 43	101 00
1967	163,511,430 06	16,806,290 40	180,317,720 46	94 38	23 42	117 80
1968	184,014,301 56	19,127,892 04	203,142,193 60	101 03	28 17	129 20
1969	208,908,071 92	21,987,528 08	230,895,600 00	115 71	28 69	144 40
1970	228,915,236 48	24,630,363 52	253,545,600 00	130 18	26 62	156 80
1971	262,453,557 00	31,304,493 00	293,758,050 00	140 32	34 38	174 70
1972	301,317,216 06	36,160,973 94	337,478,190 00	161 53	35 17	196 70
1973	301,876,807 89	40,813,932 11	342,690,740 00	153 88	42 82	196 70
*1974	153,198,143 28	22,367,136 72	175,565,280 00	76 98	21 42	98 40

• Period January 1, 1974-June 30, 1974.

NUMBER OF PROPERTY ITEMS ASSESSED

WARD	Real Estate 1-1-73	Personal Estate 1-1-73	Added to 1973 Real Estate Bills			Real Estate 1-1-74	Personal Estate 1-1-74
			Water	Sewer Use	Betterments		
1.....	6,324	464	1,177	1,178	155	6,302	513
2.....	2,605	106	636	618	1	2,592	107
3.....	3,008	3,491	956	813	2	3,138	3,448
4.....	1,975	271	829	688	8	1,946	271
5.....	3,671	1,229	1,419	1,059	0	3,826	1,296
6.....	4,170	273	1,117	1,011	27	4,127	280
7.....	3,717	199	971	986	41	3,713	196
8.....	2,101	190	714	658	3	2,006	180
9.....	1,439	123	686	620	3	1,309	105
10.....	2,082	77	659	603	8	2,055	76
11.....	3,040	152	1,145	1,037	49	3,120	152
12.....	2,310	126	1,295	1,225	2	2,282	126
13.....	3,052	207	1,039	1,034	36	3,004	207
14.....	4,869	118	2,953	2,837	83	4,808	115
15.....	3,100	80	1,088	1,107	74	3,078	75
16.....	5,218	424	1,224	1,142	237	5,198	408
17.....	4,966	207	1,655	1,583	151	4,955	203
18.....	13,379	293	2,596	2,347	1,469	13,271	305
19.....	4,940	188	1,164	1,036	208	4,893	176
20.....	12,194	442	1,778	1,561	614	12,227	462
21.....	2,599	388	968	781	82	2,583	383
22.....	5,187	315	1,063	1,011	253	5,179	339
Totals....	95,946	9,363	27,142	24,935	3,506	95,612	9,423

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment \$82,723 70

Assessment under chapter 450, Acts of 1889, as amended by chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment 88,046 89

Assessment under chapter 437, Acts of 1893, as amended by chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment 42,506 85

Total \$213,277 44

Assessment under chapter 248, Acts of 1935 (General Laws, chapter 40; sections 42A to 42D), of 1971 Water Liens, added to taxes \$4,563,011 23

Assessments under chapter 311, Acts of 1961, authorizing the City of Boston "To Establish Annual Sewer Charge for the Use of Its Sewers" — General Laws, chapter 80, section 13, added to taxes 944,590 46

Total \$5,507,601 69

ASSESSORS LIST OF EXEMPT PROPERTY
GRAND RECAPITULATION BY CLAUSE — 1973

	Clause	Area	Land	Buildings	Total
United States of America	1	23,523,102	\$32,377,600	\$76,656,000	\$109,033,600
Commonwealth of Massachusetts	2	165,002,055	248,053,300	319,530,000	567,583,300
Literary	31	32,401,774	45,043,500	166,441,100	211,484,600
Benevolent	32	9,739,594	16,765,200	162,538,100	179,303,300
Charitable	33	8,958,685	11,420,100	53,028,300	64,448,400
Scientific	34	774,969	2,328,700	3,053,800	5,382,500
Temperance Societies, Inc.	35	1,450	2,200	7,800	10,000
Incorporated Organizations of United States Veterans	5	492,635	273,600	564,600	838,200
Military	6	13,706	12,800	44,500	57,300
Fraternal Societies	7	108,426	72,000	370,500	442,500
Religious Organizations	10	357,274	176,800	192,100	368,900
Houses of Religious Worship	11	15,440,117	16,810,700	47,722,900	64,533,600
Cemeteries	12	33,903,811	4,991,700	623,700	5,615,400
Special Clauses, 16-21	16-21	7,132,008	2,134,100	995,900	3,130,000
Railroads	22	17,919	8,900	—	8,900
Medical Service	23	19,947	600,000	2,110,000	2,710,000
Chapter 95, Acts of 1960	24	180,248	133,600	446,500	580,100
CITY OF BOSTON — 1973					
Schools	A	13,045,981	9,822,500	55,868,200	65,690,700
Fire	B	600,899	967,000	4,436,300	5,403,300
All Others	C	6,274,701	9,030,800	12,890,900	21,921,700
City Hall and Annex	D	602,315	8,829,700	19,934,000	28,763,700
Parks and Playgrounds	D2	740,952	4,824,000	229,300	5,053,300
Libraries	F	87,499,559	208,488,100	13,445,600	221,933,700
Foreclosures	I	435,117	4,451,600	17,525,600	21,977,200
Boston Housing Authority	J	9,864,272	4,170,400	2,520,700	6,691,100
Health	K	21,896,606	12,810,700	98,338,100	111,148,800
Hospitals	L	404,713	419,700	1,125,000	1,544,700
Institutions	M	2,928,710	2,170,500	16,203,000	18,373,500
Redevelopment Authority	N	12,844,751	2,564,800	8,712,700	11,277,500
Chapter 121A	O	13,744,277	29,000,600	14,639,200	43,639,800
Police	OO	6,238,910	60,611,000	258,873,000	319,484,000
Printing	P	265,566	1,007,400	3,668,300	4,675,700
Public Buildings and Off-Street Parking	R	18,830	75,000	265,800	340,800
Public Works	S	1,116,304	10,781,600	13,175,300	23,956,900
Welfare	T	8,098,525	4,743,900	8,759,500	13,503,400
Public Facilities	U	47,465	202,000	874,300	1,076,300
	V	2,252,150	1,767,300	21,424,200	23,191,500
GRAND TOTALS		486,988,323	\$757,943,400	\$1,407,234,800	\$2,165,178,200

ASSESSORS LIST OF EXEMPT PROPERTY
GRAND RECAPITULATION BY CLAUSE — 1974

ASSESSING DEPARTMENT

	Clause	Area	Land	Buildings	Total
United States of America	1	23,523,102	\$32,377,600	\$76,656,000	\$109,033,600
Commonwealth of Massachusetts	2	172,239,075	252,150,000	354,311,700	606,461,700
Literary	31	31,799,066	44,079,600	167,868,700	211,948,300
Benevolent	32	10,238,675	17,977,600	165,502,700	183,480,300
Charitable	33	8,847,691	11,426,900	52,869,700	64,296,600
Scientific	34	774,969	2,328,700	3,053,800	5,382,500
Temperance Societies, Inc.	35	1,450	2,200	7,800	10,000
Incorporated Organizations of United States Veterans	5	472,147	246,400	496,300	742,700
Military	6	13,706	12,800	44,500	57,300
Fraternal Societies	7	115,470	83,000	383,300	466,300
Religious Organizations	10	352,274	175,300	188,100	363,400
Houses of Religious Worship	11	16,860,952	17,136,300	47,710,600	64,846,900
Cemeteries	12	32,400,930	4,707,300	621,700	5,329,000
Special Clauses, 16-21	16-21	7,132,008	2,071,500	898,500	2,970,000
Railroads	22	17,919	8,900	—	8,900
Medical Service	23	19,947	600,000	2,110,000	2,710,000
Chapter 95, Acts of 1960	24	180,248	133,600	446,500	580,100
CITY OF BOSTON — 1973					
Schools	A	13,019,548	9,805,900	55,870,700	65,676,600
Fire	B	601,382	970,600	4,598,400	5,569,000
All Others	C	6,274,701	9,030,800	12,890,900	21,921,700
City Hall and Annex	D	602,315	8,829,700	19,934,000	28,763,700
Parks and Playgrounds	D2	740,952	4,824,000	229,300	5,053,300
Libraries	F	87,633,074	208,043,600	13,435,700	221,479,300
Foreclosures	I	435,117	4,451,600	17,525,600	21,977,200
Boston Housing Authority	J	10,446,725	4,398,500	2,883,300	7,281,800
Health	K	21,930,929	12,898,600	99,944,600	112,843,200
Hospitals	L	404,713	419,700	1,125,000	1,544,700
Institutions	M	2,928,710	2,170,500	16,203,000	18,373,500
Redevelopment Authority	N	12,844,751	2,564,800	8,712,700	11,277,500
Chapter 121A	O	12,662,946	29,338,600	15,626,600	44,965,200
Police	OO	6,731,207	61,826,200	317,513,000	379,339,200
Printing	P	256,518	934,500	3,612,200	4,546,700
Public Buildings and Off-Street Parking	R	18,830	75,000	265,800	340,800
Public Works	S	1,116,304	10,781,600	13,175,300	23,956,900
Welfare	T	8,380,940	4,806,300	8,763,100	13,569,400
Public Facilities	U	47,465	202,000	874,300	1,076,300
	V	4,203,677	2,266,800	21,625,300	23,892,100
GRAND TOTALS		496,270,433	\$764,157,000	\$1,507,978,700	\$2,272,135,700

RECAPITULATION OF EXEMPT PROPERTY — 1973

WARD				Area	Land	Buildings	Total	Items
1	.	.	.	62,856,747	\$125,758,800	\$138,087,100	\$263,845,900	363
2	.	.	.	19,703,526	17,227,100	34,314,900	51,542,000	620
3	.	.	.	14,504,133	103,109,500	280,678,700	383,788,200	994
4	.	.	.	14,354,088	112,115,200	330,393,300	442,508,500	444
5	.	.	.	14,519,566	174,609,500	43,863,100	218,472,600	447
6	.	.	.	30,295,805	26,998,100	48,684,800	75,682,900	323
7	.	.	.	16,139,002	7,887,200	15,411,700	23,298,900	185
8	.	.	.	9,597,789	9,867,500	44,935,700	54,803,200	571
9	.	.	.	8,261,608	10,102,600	22,168,200	32,270,800	1,476
10	.	.	.	10,920,634	10,381,800	62,498,300	72,880,100	229
11	.	.	.	6,564,507	4,450,600	16,660,700	21,111,300	539
12	.	.	.	27,699,423	8,256,000	35,242,800	43,498,800	368
13	.	.	.	24,544,384	17,181,100	84,889,600	102,070,700	327
14	.	.	.	16,912,676	6,467,600	29,749,700	36,217,300	274
15	.	.	.	2,410,685	1,252,100	6,203,400	7,455,500	72
16	.	.	.	13,134,377	6,448,300	31,901,600	38,349,900	261
17	.	.	.	8,015,661	3,379,500	9,247,100	12,626,600	149
18	.	.	.	52,317,746	14,535,800	20,394,500	34,930,300	719
19	.	.	.	35,170,140	28,895,100	29,108,100	58,003,200	443
20	.	.	.	51,812,017	21,879,500	21,891,400	43,770,900	574
21	.	.	.	18,861,325	24,049,900	67,435,500	91,485,400	144
22	.	.	.	28,392,484	23,090,600	33,474,600	56,565,200	195
GRAND TOTAL .				486,988,323	\$757,943,400	\$1,407,234,800	\$2,165,178,200	9,717

RECAPITULATION OF EXEMPT PROPERTY — 1974

WARD				Area	Land	Buildings	Total	Items
1	.	.	.	63,874,782	\$125,913,200	\$138,088,500	\$264,001,700	372
2	.	.	.	19,962,215	17,982,700	49,304,300	67,287,000	608
3	.	.	.	14,638,336	104,651,900	314,221,300	418,873,200	1,022
4	.	.	.	14,457,204	112,355,400	352,592,100	464,947,500	450
5	.	.	.	14,557,067	174,929,300	43,982,800	218,912,100	446
6	.	.	.	30,321,085	27,018,900	49,681,000	76,699,900	330
7	.	.	.	16,128,068	8,054,800	16,659,200	24,714,000	187
8	.	.	.	9,735,239	9,975,600	45,067,800	55,043,400	605
9	.	.	.	8,649,665	10,496,400	27,013,200	37,509,600	1,415
10	.	.	.	10,725,540	10,357,900	61,601,700	71,959,600	243
11	.	.	.	7,248,679	4,711,800	16,884,500	21,596,300	570
12	.	.	.	27,709,638	8,239,200	35,228,500	43,467,700	373
13	.	.	.	24,689,277	17,231,400	103,315,800	120,547,200	369
14	.	.	.	17,075,270	6,580,900	29,887,800	36,468,700	315
15	.	.	.	2,479,161	1,293,500	6,639,600	7,933,100	88
16	.	.	.	15,792,406	7,648,500	31,919,600	39,568,100	267
17	.	.	.	8,047,997	3,377,100	9,315,900	12,693,000	159
18	.	.	.	53,564,836	14,871,000	20,404,800	35,275,800	714
19	.	.	.	35,563,392	29,017,900	30,597,800	59,615,700	471
20	.	.	.	53,994,457	22,467,400	23,556,000	46,023,400	581
21	.	.	.	18,879,054	23,995,900	68,076,100	92,072,000	143
22	.	.	.	28,177,065	22,986,300	33,940,400	56,926,700	191
GRAND TOTAL .				496,270,433	\$764,157,000	\$1,507,978,700	\$2,272,135,700	9,919

AGGREGATES OF EXEMPT VALUATIONS

**Real Estate Exempted from Taxation in Boston for the Years
1972-1974 by Class of Exemption Shown in Tabulation**

CLASS	1972	1973	1974
United States of America	\$105,371,200	\$109,033,600	\$109,033,600
Commonwealth of Massachusetts	459,326,000	567,583,300	606,461,700
City of Boston	863,768,900	949,647,600	1,013,448,100
Houses of Religious Worship and Religious Organizations	70,077,800	70,517,900	70,539,300
All others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	435,918,100	468,395,800	472,653,000
Totals	\$1,934,462,000	\$2,165,178,200	\$2,272,135,700

MOTOR VEHICLE EXCISE

The motor vehicle excise was originally created by the passage of chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law became chapter 60A of the General Laws.

This excise, per Acts of 1960, chapter 758, is levied at a fixed state rate of \$66.00 per thousand, and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

**RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON FOR THE YEARS 1973—1974**

Commitment	Date of Commitment	Number	Value	Excise
1973 Levy:				
First.....	May 29, 1973	41,676	\$28,294,050	\$1,864,641 62
Second.....	July 29, 1973	45,709	33,679,300	2,215,650 91
Third.....	August 29, 1973	37,851	26,092,150	1,719,815 65
Fourth.....	Oct. 1, 1973	34,096	28,375,250	1,869,831 54
Fifth.....	Nov. 1, 1973	25,644	45,544,600	2,799,241 89
Sixth.....	Dec. 3, 1973	24,373	33,945,800	1,683,307 56
Seventh.....	Feb. 4, 1974	25,464	40,200,050	1,447,899 16
Eighth.....	March 25, 1974	17,257	22,602,350	525,811 41
Ninth.....	August 22, 1974	13,899	19,689,350	671,530 34
Tenth.....	Nov. 15, 1974	2,380	4,004,150	219,730 45
TOTAL.....		268,349	\$282,427,050	\$15,017,460 53
1974 Levy				
*First.....	May 29, 1974	43,436	\$32,185,850	\$2,114,276 14

* Only issue received during the period January 1, 1974-June 30, 1974.

The State Department of Taxation instituted a new procedure in 1963 for the billing of motor vehicle excise in accordance with a 1962 Act of the Massachusetts Legislature.

At a charge of 15 cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessor's copy, and a commitment sheet and Assessor's valuation list.

MOTOR VEHICLE EXCISE TAX, 1953 TO 1973

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1953	179,236	\$3,723,396 69	\$50 42
1954	181,171	4,083,913 95	51 86
1955	195,894	4,935,600 15	53 37
1956	193,364	5,407,426 05	54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00
1965	207,804	9,453,132 26	66 00
1966	207,392	10,169,753 97	66 00
1967	204,984	10,290,983 95	66 00
1968	212,690	11,041,472 19	66 00
1969	209,938	11,066,712 87	66 00
1970	221,776	12,391,716 31	66 00
1971	252,775	13,400,723 73	66 00
1972	241,080	13,704,685 41	66 00
1973	268,349	15,017,460 53	66 00

TABLE OF ABATEMENTS GRANTED, 1960-1974

Levy Year	Tax Rate	Abated†	Value Abated	Abated 1973	Value Abated	Abated 1972	Value Abated	Abated 1971	Value Abated	Abated 1970	Value Abated
1974.....	\$98 40*	\$1,076,791 20	\$10,943,000								
1973.. . . .	196 70	12,191,092 27	61,978,100	\$7,068,080 11	\$35,933,300						
1972.....	196 70	4,445,951 09	22,602,700	11,828,161 10	60,133,000	\$7,576,549 61	\$38,518,300				
1971.....	174 70	868,521 05	4,971,500	3,702,591 80	21,194,000	10,259,030 39	58,723,700	\$5,528,923 07	\$31,648,100		
1970.....	156 80	539,603 68	3,441,350	1,254,682 24	8,001,800	2,033,037 44	12,965,800	7,179,668 16	45,788,700	\$4,947,647 52	\$31,553,800
1969.....	144 40	118,819 54	822,850	329,477 48	2,281,700	1,114,017 12	7,714,800	1,770,156 28	12,258,700	6,256,693 99	43,328,900
1968.....	129 20	81,105 30	627,750	153,308 72	1,186,600	335,589 76	2,597,500	703,338 96	5,443,800	1,644,014 75	12,724,600
1967.....	117 80	31,711 76	269,200	54,081 98	459,100	142,962 08	1,213,600	314,302 18	2,668,100	824,400 40	6,998,300
1966.....	101 00	434 30	4,300	40,097 00	397,000	30,360 60	300,600	69,871 80	691,800	434,618 00	4,303,100
1965.....	115 00	437 00	3,800	101,924 50	886,300	20,964 50	182,300	24,575 50	213,700	430,274 72	3,741,500
1964.....	99 80	69 86	700	2,754 48	27,600	7,584 80	76,000	8,313 34	83,300	290,677 48	2,912,600
1963.....	96 00	144 00	1,500	1,152 00	12,000	4,982 40	51,900	—	—	2,592 00	27,000
1962.....	99 80	149 70	1,500	—	—	289 42	2,900	—	—	499 00	5,000

*Tax Rate for period January 1, 1974 — June 30, 1974.

†Abated January 1, 1974 — June 30, 1974.

LIST OF ASSESSORS — 1973

THEODORE V. ANZALONE, *Commissioner of Assessing*
JOHN F. MORLEY, *Associate Commissioner*
JACK KARDON, *Associate Commissioner*
JOHN P. DOHERTY, *Executive Secretary*

Board of Review

BERNARD F. SHADRAWY, *Chairman*
JOHN J. SULLIVAN, *Member*
HELEN M. SULLIVAN, *Member*

District Directors

ANTHONY A. BRODERICK
JAMES P. BUCKLEY
PAUL GERARDI
LOUIS M. GROPMAN
MAURICE F. JOYCE
JOHN J. RILEY
HAROLD L. VAUGHAN

Supervisors of Assistant Assessors

FREDERICK J. McANULTY
CHARLES J. MEHEGAN
JOHN D. MOORE
FRANK SHIMONE
ALFRED TURNER
EDWARD WEXLER

Assistant Assessors

EDWARD J. CARROLL
JAMES J. CLERKIN
HAROLD CRONIN
CONRAD DiGREGORIO
JOHN F. DRISCOLL
JOSEPH M. FARRELL
ALEXANDER GILLIS
FRANCIS GOODE
THOMAS HEANUE

JOHN J. HERRITY
EDWARD L. HOPKINS
ERNEST KELIHER
WARREN R. MOORE
HENRY PENTA
ROBERT PETRILLO
ALLEN J. ROURKE
JAMES SULLIVAN
DAVID WHITLEY

GLADYS E. MIKALONIS, *Senior Administrative Assistant*
ROSABELLE KEELS, *Head Administrative Clerk*
EDMUND C. CORSANO, *Senior Appraisal Engineer*

LIST OF ASSESSORS — JANUARY 1, 1974—JUNE 30, 1974

THEODORE V. ANZALONE, *Commissioner of Assessing*
(resigned February 26, 1974)

JACK KARDON, *Associate Commissioner*

JOHN F. MORLEY, *Associate Commissioner* (resigned March 26, 1974)

ROBERT J. RYAN, *Associate Commissioner* (appointed March 27, 1974)

JOHN P. DOHERTY, *Executive Secretary*

Board of Review

BERNARD F. SHADRAWY, *Chairman* (terminated February 26, 1974)

PAUL GERARDI (appointed February 27, 1974)

JOHN J. SULLIVAN, *Member*

HELEN M. SULLIVAN, *Member*

District Directors

ANTHONY A. BRODERICK

JAMES P. BUCKLEY

PAUL GERARDI (terminated February 26, 1974)

LOUIS M. GROPMAN (retired January 31, 1974)

MAURICE F. JOYCE

CHARLES J. MEHEGAN (appointed March 6, 1974)

JOHN D. MOORE (appointed February 20, 1974)

JOHN J. RILEY

HAROLD L. VAUGHAN

Supervisors of Assistant Assessors

FREDERICK J. McANULTY

CHARLES J. MEHEGAN (terminated March 5, 1974)

JOHN D. MOORE (terminated February 19, 1974)

HENRY PENTA (appointed September 11, 1974)

ROBERT PETRILLO (appointed September 11, 1974)

FRANK SHIMONE

ALFRED TURNER

EDWARD WEXLER

Assistant Assessors

EDWARD J. CARROLL

STEVEN A. CASALE (appointed June 12, 1974)

JAMES J. CLERKIN

RICHARD A. COHEN (appointed October 23, 1974)

HAROLD CRONIN (retired February 28, 1974)

CONRAD DIGREGORIO

JOHN F. DRISCOLL

JOSEPH M. FARRELL

ALEXANDER GILLIS

FRANCIS X. GOODE

JAMES GREEN (appointed May 30, 1974)

THOMAS HEANUE

JOHN J. HERRITY

EDWARD L. HOPKINS

ERNEST KELIHER

ALLAN MILLER (appointed October 23, 1974)

WARREN R. MOORE

ALLEN J. ROURKE

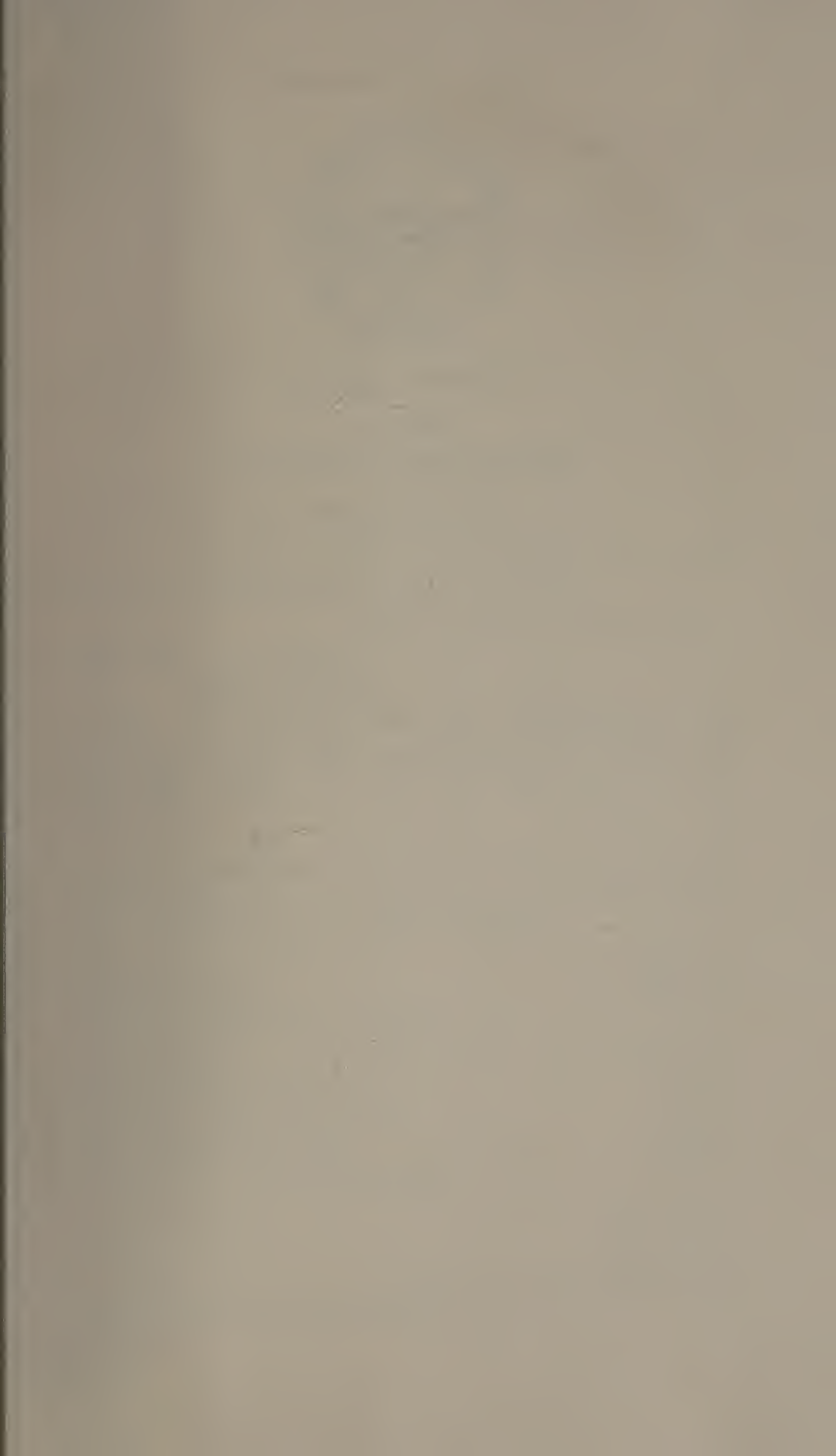
DAVID WHITLEY

GLADYS E. MIKALONIS, *Senior Administrative Assistant*

ROSABELLE KEELS, *Head Administrative Clerk*

EDMUND C. CORSANO, *Senior Appraisal Engineer*

CITY OF BOSTON  PRINTING SECTION





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BOSTON PUBLIC LIBRARY

ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT

FOR FISCAL 1975
(July 1, 1974 — June 30, 1975)
ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., JULY 1, 1975

HON. KEVIN H. WHITE,
Mayor of Boston.

SIR, — In accordance with the requirements of the existing ordinance, the Commissioner of Assessing respectfully submits the following report for the fiscal year 1975:

TAX WARRANTS

State warrants were received from the Commonwealth of Massachusetts for the calendar year 1974, to be payable as of November 20, 1974, as follows:

Examination of Retirement System	\$43,240 29
Metropolitan Parks	3,248,601 00
Metropolitan Sewerage	5,297,777 16
Boston Metropolitan District Expenses	5,075 54
Massachusetts Bay Transportation Authority — Operating Deficit	25,110,567 16
Metropolitan Air Pollution Control	23,302 39
Shellfish Purification Plants	6,446 02
Metropolitan Area Planning Council	68,503 75
Motor Vehicle Excise Tax Bills	44,154 15
Group Insurance Commission	325,269 07
Suffolk County Mosquito Control Project	139,372 31
	<hr/>
	\$31,312,308 84
*Metropolitan Water	10,510,396 80
	<hr/>
Total	\$41,822,705 64

*Not included in determining tax rate. Estimated income of Water Division of City of Boston was sufficient to meet this expenditure.

GOV DQC
6352
65
1974-75

TAXABLE VALUATIONS

The valuation of the city as of the first day of January, 1974, determined by the Commissioner of Assessing, September 4, 1974, when the rate of taxation for the fiscal year 1975 was fixed, was as follows:

Value of land	\$449,510,600	
Value of buildings	1,107,381,100	
		<hr/>
Total value of real estate		\$1,556,891,700
Total value of personal estate		227,308,300
		<hr/>
Total valuation		\$1,784,200,000
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Real Estate		268,600
Assessments under the provisions of ss. 75 and 76 of chapter 59, G. L., Personal Estate		349,900
		<hr/>
The total taxable valuation of the city upon which taxes were assessed for the fiscal year 1975 — when all assessments were made, was		<u>\$1,784,818,500</u>

EXEMPT VALUATIONS,

FISCAL 1975

JULY 1, 1974 — JUNE 30, 1975

CLASS	AMOUNT
<i>United States of America</i>	\$109,033,600
<i>Commonwealth of Massachusetts</i>	606,461,700
<i>Houses of Religious Worship and Religious Organizations</i>	70,539,300
<i>City of Boston</i>	1,013,448,100
<i>All Others (includes literary, charitable, benevolent insti- tutions, and all the other exempt property not separately listed)</i>	472,653,000
<hr/>	
<i>Total</i>	\$2,272,135,700

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO
THE COLLECTOR

The rate of taxation was determined by the Commissioner of Assessing to be 19.67 percent, or \$196.70 per \$1,000; of this rate \$147.79 was for the general rate, and \$48.91 was for schools.

Real and personal property taxes	\$350,952,140 00
Real and personal property taxes, supplementary	121,658 95
Total property taxes	<u>\$351,073,798 95</u>

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of chapter 12, section 12, of Revised Laws, amended chapter 161, Acts of 1903, the sum of \$44,118.25 on account of Chestnut Hill Reservation, upon a valuation of \$224,292.07.

In the fiscal year 1975 there was assessed to the Town of Brookline the additional sum of \$5,035.52, being an inheritance by the Town of Brookline for part of the estate, located in the City of Boston, formerly owned by the late Isabel M. Anderson (Pond at Avon).

**VALUATION OF REAL ESTATE, PERSONAL ESTATE, AND
TOTAL CITY VALUATION 1960-1975F**

YEAR	Real Estate	Personal Estate	Total Evaluation
1960	\$1,336,732,600	\$128,792,500	\$1,465,525,100
1961	1,337,591,900	130,710,800	1,468,332,700
1962	1,323,157,600	133,153,800	1,456,311,400
1963	1,309,853,500	135,146,500	1,455,000,000
1964	1,324,321,400	135,678,600	1,460,000,000
1965	1,352,183,900	137,816,100	1,490,000,000
1966	1,368,025,100	139,470,400	1,507,495,500
1967	1,388,042,700	142,668,000	1,530,710,700
1968	1,424,259,300	148,048,700	1,572,308,000
1969	1,446,731,800	152,268,200	1,599,000,000
1970	1,459,918,600	157,081,400	1,617,000,000
1971	1,502,310,000	179,190,000	1,681,000,000
1972	1,531,861,800	183,838,200	1,715,700,005
1973	1,534,706,700	207,493,300	1,742,200,000
1974 (1st 6 mos.) .	1,556,891,700	227,308,300	1,784,200,000
*1975F	1,556,891,700	227,308,300	1,784,200,000

*Valuation on January 1, 1974 was used to compute the tax rate for Fiscal 1975, period beginning July 1, 1974 and ending June 30, 1975.

Valuation on January 1, of each year will be used to compute subsequent Fiscal year tax rates.

ASSESSING DEPARTMENT

WARD	Real Estate	Personal Estate	Total Real and Personal	Description of Wards by Districts
1.....	Gain \$189,000	Gain \$23,627,800	Gain \$23,816,800	Ward 1. East Boston.
2.....	Gain 157,300	Gain 7,700	Gain 165,000	Ward 2. Charlestown.
3.....	Gain 16,269,800	Gain 10,706,800	Gain 26,976,600	Ward 3. Boston Proper.
4.....	Loss 936,100	Gain 15,400	Loss 920,700	Ward 4. Back Bay, South.
5.....	Gain 2,583,400	Loss 2,200	Gain 2,581,200	Ward 5. Back Bay.
6.....	Gain 557,800	Loss 85,700	Gain 472,100	Ward 6. South Boston, North.
7.....	Gain 443,900	Loss 30,400	Gain 413,500	Ward 7. South Boston, South.
8.....	Gain 342,900	Loss 18,700	Gain 324,200	Ward 8. Roxbury, East and South.
9.....	Gain 39,600	Loss 66,400	Loss 26,800	Ward 9. Roxbury, Central.
10.....	Gain 1,845,700	Loss 6,700	Gain 1,839,000	Ward 10. Roxbury, West.
11.....	Gain 234,000	Loss 13,502,900	Loss 13,268,900	Ward 11. Roxbury, South; Egleston Square and Forest Hills.
12.....	Gain 523,900	Loss 1,400	Gain 522,500	Ward 12. Roxbury, East.
13.....	Gain 174,600	Loss 621,400	Loss 446,800	Ward 13. Dorchester, and Savin Hill.
14.....	Gain 575,000	Loss 7,900	Gain 567,100	Ward 14. Dorchester, West.
15.....	Loss 249,800	Loss 16,000	Loss 265,800	Ward 15. Dorchester, North Central.
16.....	Loss 3,444,100	Loss 33,800	Loss 3,477,900	Ward 16. Dorchester, South.
17.....	Gain 31,800	Loss 15,200	Gain 16,600	Ward 17. Dorchester, Center.
18.....	Gain 725,100	Loss 72,500	Gain 652,600	Ward 18. Hyde Park and Mattapan.
19.....	Loss 5,900	Loss 9,300	Loss 15,200	Ward 19. Jamaica Plain and Roslindale.
20.....	Gain 390,800	Loss 14,000	Gain 376,800	Ward 20. West Roxbury, Roslindale.
21.....	Gain 1,030,200	Loss 18,500	Gain 1,011,800	Ward 21. Brighton, South.
22.....	Gain 706,100	Loss 19,700	Gain 686,400	Ward 22. Brighton, North.
Net R. E. Gain	\$22,185,000	Net Gain \$19,815,000	Net Gain \$42,000,000	

VALUATION, JANUARY 1, 1973

WARD	Real Estate	Personal Est.	Total
1.....	\$50,433,500	\$6,436,500	\$56,870,000
2.....	31,953,200	178,700	32,131,800
3.....	362,405,500	79,835,800	442,241,300
4.....	108,216,500	68,832,900	177,049,400
5.....	187,872,000	1,968,400	189,840,400
6.....	121,185,200	1,149,800	122,335,000
7.....	30,898,300	533,800	31,432,100
8.....	26,770,100	641,200	27,411,300
9.....	13,210,600	275,400	13,486,000
10.....	18,324,900	134,000	18,458,900
11.....	24,647,200	40,254,700	64,901,900
12.....	19,047,300	117,400	19,164,700
13.....	29,417,300	1,182,800	30,600,100
14.....	37,075,700	148,100	37,223,800
15.....	22,096,800	152,400	22,249,200
16.....	53,979,400	470,400	54,449,800
17.....	34,718,900	266,700	34,985,600
18.....	89,450,100	2,195,900	91,646,000
19.....	36,906,600	293,800	37,200,400
20.....	83,245,200	681,100	83,926,300
21.....	88,476,400	556,200	89,032,600
22.....	64,376,000	1,187,300	65,563,300
Totals.....	\$1,534,706,700	\$207,493,300	\$1,742,200,000

ASSESSING DEPARTMENT

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VALUATION, JANUARY 1, 1974

WARD	Real Estate	Personal Est.	Total
1.....	\$50,622,500	\$30,064,300	\$80,686,800
2.....	32,110,500	186,400	32,296,900
3.....	378,675,300	90,542,600	469,217,900
4.....	107,280,400	68,848,300	176,128,700
5.....	190,455,400	1,966,200	192,421,600
6.....	121,743,000	1,064,100	122,807,100
7.....	31,342,200	503,400	31,845,600
8.....	27,113,000	622,500	27,735,500
9.....	13,250,200	209,000	13,459,200
10.....	20,170,600	127,300	20,297,900
11.....	24,881,200	26,751,800	51,633,000
12.....	19,571,200	116,000	19,687,200
13.....	29,591,900	561,400	30,153,300
14.....	37,650,700	140,200	37,790,900
15.....	21,847,000	136,400	21,983,400
16.....	50,535,300	436,600	50,971,900
17.....	34,750,700	251,500	35,002,200
18.....	90,175,200	2,123,400	92,298,600
19.....	36,900,700	284,500	37,185,200
20.....	83,636,000	667,100	84,303,100
21.....	89,506,600	537,700	90,044,300
22.....	65,082,100	1,167,600	66,249,700
Totals.....	\$1,556,891,700	\$227,308,300	\$1,784,200,000

RECAPITULATION OF GAIN AND LOSS

Real and Personal Estate

Real and Personal, 1974	\$1,784,200,000
Real and Personal, 1973	1,742,200,000
Net Gain	<u>\$42,000,000</u>
Real Estate, 1974	\$1,556,891,700
Real Estate, 1973	1,534,706,700
Net Gain	<u>\$22,185,000</u>
Personal Estate, 1974	\$227,308,300
Personal Estate, 1973	207,493,300
Net Gain	<u>\$19,815,000</u>
Gain, Real Estate	\$22,185,000
Gain, Personal Estate	19,815,000
Net Gain, Real and Personal Estate	<u>\$42,000,000</u>

DIVISION OF TAX RATE

	1973	1975F
GENERAL TAX RATE	\$153 88	\$147 79
SCHOOL TAX RATE	42 82	48 91
TOTAL TAX RATE	<u>\$196 70</u>	<u>\$196 70</u>

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Fiscal 1975

REVENUES	
Departmental Revenues:	
City.	\$14,457,149 00
County	6,306,137 00
School Committee.	955,732 00
Health and Hospitals	47,560,000 00
Revenues from the State	88,340,751 00
Motor Vehicle Excise Taxes	10,572,575 00
Federal Revenue Sharing Funds	21,000,000 00
Parking Meter Fees	1,000,000 00
State Assessments — Net Overestimate	1,514,143 00
Total Estimated Receipts	\$191,706,487 00
Taxes, Real Estate and Personal	350,952,140 00
Totals	<u>\$542,658,627 00</u>
Assessed Valuation	<u>\$1,784,200,000 00</u>
Tax Rate	<u>\$196 70</u>

LAND, BUILDING VALUATIONS AND TAX RATES
CITY OF BOSTON
1955 — 1975F

Year	Total Value Exempt	Taxable Real Estate			Total Value Taxable
		Tax Rate	Value Land	Value Buildings	
1975F.....	\$2,272,135,700	**\$196 70	\$449,510,600	\$1,107,381,100	\$1,556,891,700
1974.....	2,272,135,700	*98 40	449,510,600	1,107,381,100	1,556,891,700
1973.....	2,165,178,200	196 70	454,375,600	1,080,331,100	1,534,706,700
1972.....	1,934,462,000	196 70	460,748,300	1,071,113,500	1,531,861,800
1971.....	1,836,728,000	174 70	455,190,200	1,047,119,800	1,502,310,000
1970.....	1,724,695,200	156 80	448,760,700	1,011,157,900	1,459,918,600
1969.....	1,561,877,000	144 40	445,084,500	1,001,647,300	1,446,731,800
1968.....	1,267,527,300	129 20	448,110,500	976,148,800	1,424,259,300
1967.....	1,198,430,300	117 80	443,907,300	944,135,400	1,388,042,700
1966.....	1,117,719,200	101 00	449,650,400	918,374,700	1,368,025,100
1965.....	1,054,195,000	115 00	452,534,300	899,649,600	1,352,183,900
1964.....	989,719,500	99 80	450,954,500	873,366,900	1,324,321,400
1963.....	966,890,000	96 00	449,427,300	860,426,300	1,309,853,500
1962.....	917,016,000	99 80	465,772,100	857,005,100	1,322,777,200
1961.....	889,940,600	100 90	475,844,300	861,409,700	1,337,254,000
1960.....	876,462,800	100 70	479,889,000	856,843,600	1,336,732,600
1959.....	864,625,300	101 20	484,904,600	850,037,000	1,334,941,600
1958.....	838,978,600	93 00	492,781,400	854,527,000	1,347,308,400
1957.....	832,034,200	86 00	513,799,600	849,657,500	1,363,457,100
1956.....	808,328,500	78 70	528,735,600	857,908,000	1,386,643,600
1955.....	797,802,000	69 80	539,291,400	870,056,500	1,409,337,900

*Tax Rate for Period January 1, 1974-June 30, 1974.
**Tax Rate for Period July 1, 1974-June 30, 1975.

**VALUATION OF TAXABLE LAND AND BUILDINGS, BY WARDS,
FISCAL 1975, JULY 1, 1974-JUNE 30, 1975**

WARD	Area	Value Land	Value Buildings	Total Value
1.....	41,075,857	\$17,586,800	\$33,035,700	\$50,522,500
2.....	14,192,298	9,586,000	22,524,500	32,110,500
3.....	14,372,984	152,810,600	225,864,700	378,675,300
4.....	7,054,236	24,685,900	82,594,500	107,280,400
5.....	11,455,724	60,206,900	130,248,500	190,455,400
6.....	28,639,478	29,640,900	92,102,100	121,743,000
7.....	17,987,133	10,274,000	21,068,200	31,342,200
8.....	13,080,256	8,342,100	18,770,900	27,113,000
9.....	4,447,237	6,009,700	7,240,500	13,250,200
10.....	9,553,168	4,374,800	15,795,800	20,170,600
11.....	17,590,460	6,061,600	18,819,600	24,881,200
12.....	12,392,818	5,764,200	13,807,000	19,571,200
13.....	16,918,556	6,957,500	22,634,400	29,591,900
14.....	24,715,675	8,888,000	28,762,700	37,650,700
15.....	14,669,524	4,850,600	16,996,400	21,847,000
16.....	35,808,392	9,878,100	40,657,200	50,535,300
17.....	27,341,778	8,752,600	25,998,100	34,750,700
18.....	111,738,177	16,667,000	73,508,200	90,175,200
19.....	35,064,969	9,767,400	27,133,300	36,900,700
20.....	94,336,150	15,633,500	68,002,500	83,636,000
21.....	19,444,932	19,683,100	69,823,500	89,506,600
22.....	40,531,060	13,089,300	51,992,800	65,082,100
Totals.....	612,910,862	\$449,510,600	\$1,107,381,100	\$1,556,891,700

**AVERAGE VALUATIONS USED, FINANCIAL YEARS
1950 TO 1967**

Financial Year	Basis, Three Years
1950	\$1,538,774,760 00
1951	1,578,935,227 00
1952	1,583,733,737 00
1953	1,580,293,053 00
1954	1,569,133,815 00
1955	1,589,835,787 00
1956	1,566,764,348 00
1957	1,538,650,276 00
1958	1,520,692,409 00
1959	1,504,639,094 00
1960	1,507,363,894 00
1961	1,529,703,369 00
1962	1,538,338,536 00
1963	1,560,357,995 00
1964	1,552,423,300 00
1965	1,553,591,900 00
1966	1,562,076,200 00
1967	1,583,386,200 00

NOTE: Chapter 23 of the Acts of 1968 provides that the equalized valuation as reported by the State Tax Commission to the General Court under the provisions of section 10C of chapter 58 will be used in place of the former valuation figures which had been used to determine the base for borrowing.

BOSTON'S FINAL EQUALIZED VALUATION

1968	\$1,900,000,000 00
1970	2,000,000,000 00
1972	2,100,000,000 00
1974	2,600,000,000 00

TAXES ON PROPERTY — DISTRIBUTION OF TAX RATE

ASSESSING DEPARTMENT

YEAR	Real Estate	Personal Estate	Total	RATE PER \$1,000		Total
				General Rate	School Rate	
1960	\$134,608,972 82	\$12,969,404 75	\$147,578,377 57	\$81 00	\$19 70	\$100 70
1961	134,527,752 40	13,143,681 74	147,671,434 14	80 25	20 35	100 60
1962	132,013,164 56	13,283,649 46	145,296,814 02	78 00	21 80	99 80
1963	125,745,936 00	12,974,064 00	138,720,000 00	72 59	23 41	96 00
1964	132,167,275 72	13,540,724 28	145,708,000 00	75 92	23 88	99 80
1965	155,501,148 50	15,848,851 50	171,350,000 00	88 60	26 40	115 00
1966	138,170,535 10	14,086,510 40	152,257,045 50	76 57	24 43	101 00
1967	163,511,430 06	16,806,290 40	180,317,720 46	94 38	23 42	117 80
1968	184,014,301 56	19,127,892 04	203,142,193 60	101 03	28 17	129 20
1969	208,908,071 92	21,987,528 08	230,895,600 00	115 71	28 69	144 40
1970	228,915,236 48	24,630,363 52	253,545,600 00	130 18	26 62	156 80
1971	262,453,557 00	31,304,493 00	293,758,050 00	140 32	34 38	174 70
1972	301,317,216 06	36,160,973 94	337,478,190 00	161 53	35 17	196 70
1973	301,376,807 89	40,813,932 11	342,690,740 00	153 88	42 82	196 70
1974*	153,198,143 28	22,367,136 72	175,565,280 00	76 98	21 42	98 40
1975F	306,240,597 39	44,711,542 61	350,952,140 00	147 79	48 91	196 70

*Period January 1, 1974 — June 30, 1974.

NUMBER OF PROPERTY ITEMS ASSESSED IN 1975F

WARD	Real Estate	Personal Estate	Water	Sewer Use	Better- ments
1.....	6,302	513	1,129	1,178	148
2.....	2,592	107	644	653	1
3.....	3,138	3,448	901	856	2
4.....	1,946	271	825	777	8
5.....	3,826	1,296	1,476	1,120	0
6.....	4,127	280	1,132	1,104	27
7.....	3,713	196	960	978	40
8.....	2,006	180	679	685	3
9.....	1,309	105	620	630	3
10.....	2,055	76	672	642	13
11.....	3,120	152	1,078	1,136	41
12.....	2,282	126	1,277	1,265	2
13.....	3,004	207	1,042	1,032	34
14.....	4,808	115	2,869	2,920	82
15.....	3,078	75	1,092	1,121	75
16.....	5,198	408	1,175	1,187	234
17.....	4,955	203	1,718	1,686	146
18.....	13,271	305	2,597	2,543	1,444
19.....	4,893	176	1,110	1,056	193
20.....	12,227	462	1,668	1,673	649
21.....	2,583	383	1,014	867	81
22.....	5,179	339	1,049	1,010	237
Totals...	95,612	9,423	26,727	26,119	3,472

SPECIAL ASSESSMENTS

Street, Sewer, and Sidewalk Assessments

Under the operation of the existing laws the following amounts were added to the tax list and included in warrants sent to the Collector of Taxes:

Assessment under chapter 521, Acts of 1902, for "Laying Out and Construction of Highways and Sewerage Works Acts," for street construction, which were divided into not more than twenty equal parts, with interest, said interest being figured thirty days from date of commitment	\$82,032 21
Assessment under chapter 450, Acts of 1889, as amended by chapter 371, Acts of 1912, for "Laying Out and Construction of Highways and Sewerage Works Acts," for sewers which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	83,383 00
Assessment under chapter 437, Acts of 1893, as amended by chapter 269, Acts of 1916, "In Relation to Sidewalks," which were divided into not more than twenty parts, with interest, said interest being figured thirty days from date of commitment	41,746 58
Total	<u>\$207,161 79</u>
Assessment under chapter 248, Acts of 1935 (General Laws, chapter 40, sections 42A to 42D), of 1973 Water Liens, added to taxes	\$4,489,179 89
Assessments under chapter 311, Acts of 1961, authorizing the City of Boston "To Establish Annual Sewer Charge for the Use of Its Sewers"—General Laws, chapter 80, section 13, added to taxes	1,007,874 93
Total	<u><u>\$5,497,054 82</u></u>

ASSESSORS LIST OF EXEMPT PROPERTY
GRAND RECAPITULATION BY CLAUSE — 1975F

	Clause	Area	Land	Buildings	Total
United States of America	1	23,523,102	\$32,377,600	\$76,656,000	\$109,033,600
Commonwealth of Massachusetts	2	172,239,075	252,150,000	354,311,700	606,461,700
Literary	31	31,799,066	44,079,600	167,868,700	211,948,300
Benevolent	32	10,238,675	17,977,600	165,502,700	183,400,300
Charitable	33	8,847,691	11,426,900	52,869,700	64,296,600
Scientific	34	774,969	2,328,700	3,053,800	5,382,500
Temperance Societies, Inc.	35	1,450	2,200	7,800	10,000
Incorporated Organizations of United States Veterans	5	472,147	246,400	496,300	742,700
Military	6	13,706	12,800	44,500	57,300
Fraternal Societies	7	115,470	83,000	383,300	466,300
Religious Organizations	10	352,274	175,300	188,100	363,400
Houses of Religious Worship	11	16,860,952	17,136,300	47,710,600	64,846,900
Cemeteries	12	32,400,930	4,707,300	621,700	5,329,000
Special Clauses, 16-21	16-21	7,132,008	2,071,500	898,500	2,970,000
Railroads	22	17,919	8,900	—	8,900
Medical Services	23	19,947	600,000	2,110,000	2,710,000
Chapter 95, Acts of 1960	24	180,248	133,600	446,500	500,100
CITY OF BOSTON					
Schools	A	13,019,548	9,805,900	55,870,700	65,676,600
Fire	B	601,382	970,600	4,598,400	5,569,000
All Others	C	6,274,701	9,030,800	12,890,900	21,921,700
City Hall and Annex	D	602,315	8,829,700	19,934,000	28,763,700
Parks and Playgrounds	D2	740,952	4,824,000	229,300	5,053,300
Libraries	F	87,633,074	208,043,600	13,435,700	221,479,300
Foreclosures	I	435,117	4,451,600	17,525,600	21,977,200
Boston Housing Authority	J	10,446,725	4,398,500	2,883,300	7,281,800
Health	K	21,930,929	12,898,600	99,944,600	112,843,200
Hospitals	L	404,713	419,700	1,125,000	1,544,700
Institutions	M	2,928,710	2,170,500	16,203,000	18,373,500
Redevelopment Authority	N	12,844,751	2,564,800	8,712,700	11,277,500
Chapter 121A	O	12,662,946	29,338,600	15,626,600	44,965,200
Police	O P	6,731,207	61,826,200	317,513,000	379,339,200
Printing	R	256,518	934,500	3,612,200	4,546,700
Public Buildings and Off-Street Parking	R S	18,830	75,000	265,800	340,800
Public Works	T	1,116,314	10,781,600	13,175,300	23,956,900
Welfare	U	8,380,940	4,806,300	8,763,100	13,569,400
Public Facilities	U V	47,465	202,000	874,300	1,076,300
		4,203,677	2,266,800	21,625,300	23,892,100
GRAND TOTALS		496,270,433	\$764,157,000	\$1,507,978,700	\$2,272,135,700

RECAPITULATION OF EXEMPT PROPERTY — 1975F

WARD			Area	Land	Buildings	Total	Items
1	.	.	63,874,782	\$125,913,200	\$138,088,500	\$264,001,700	372
2	.	.	19,962,215	17,982,700	49,304,300	67,287,000	608
3	.	.	14,638,336	104,651,900	314,221,300	418,873,200	1,022
4	.	.	14,457,204	112,355,400	352,592,100	464,947,500	450
5	.	.	14,557,067	174,929,300	43,982,800	218,912,100	446
6	.	.	30,321,085	27,018,900	49,681,000	76,699,900	330
7	.	.	16,128,068	8,054,800	16,659,200	24,714,000	187
8	.	.	9,735,239	9,975,600	45,067,800	55,043,400	605
9	.	.	8,649,665	10,496,400	27,013,200	37,509,600	1,415
10	.	.	10,725,540	10,357,900	61,601,700	71,959,600	243
11	.	.	7,248,679	4,711,800	16,884,500	21,596,300	570
12	.	.	27,709,638	8,239,200	35,228,500	43,467,700	373
13	.	.	24,689,277	17,231,400	103,315,800	120,547,200	369
14	.	.	17,075,270	6,580,900	29,887,800	36,468,700	315
15	.	.	2,479,161	1,293,500	6,639,600	7,933,100	88
16	.	.	15,792,406	7,648,500	31,919,600	39,568,100	267
17	.	.	8,047,997	3,377,100	9,315,900	12,693,000	159
18	.	.	53,564,836	14,871,000	20,404,800	35,275,800	714
19	.	.	35,563,392	29,017,900	30,597,800	59,615,700	471
20	.	.	53,994,457	22,467,400	23,556,000	46,023,400	581
21	.	.	18,879,054	23,995,900	68,076,100	92,072,000	143
22	.	.	28,177,065	22,986,300	33,940,400	56,926,700	191
GRAND TOTAL			496,270,433	\$764,157,000	\$1,507,978,700	\$2,272,135,700	9,919

AGGREGATES OF EXEMPT VALUATIONS

Real Estate Exempted from Taxation in Boston for the Years
1972-1975F by Class of Exemption Shown in Tabulation

CLASS	1972	1973	1975F
United States of America	\$105,371,200	\$109,033,600	\$109,033,600
Commonwealth of Massachusetts	459,326,000	567,583,300	606,461,700
City of Boston	863,768,900	949,647,600	1,013,448,100
Houses of Religious Worship and Religious Organizations	70,077,800	70,517,900	70,539,300
All others (includes literary, charitable, benevolent institutions, and all other exempt property not separately listed)	435,918,100	468,395,800	472,653,000
Totals	\$1,934,462,000	\$2,165,178,200	\$2,272,135,700

MOTOR VEHICLE EXCISE

The motor vehicle excise was originally created by the passage of chapter 379 of the Acts of 1928, which law became effective as of January 1, 1929. This act provided that an excise should be assessed on all registered motor vehicles, in lieu of the local tax formerly assessed on this class of property. This law became chapter 60A of the General Laws.

This excise, per Acts of 1960, chapter 758, is levied at a fixed state rate of \$66.00 per thousand, and valuations at which these vehicles are assessed are determined by the State Tax Commissioner and forwarded to all assessors of the various cities and towns throughout the Commonwealth. All valuations are therefore uniform.

**RECAPITULATION OF MOTOR VEHICLE AND TRAILER EXCISE
ASSESSED IN THE CITY OF BOSTON IN THE FISCAL YEAR 1975**

Commitment	Date of Commitment	Number	Value	Excise
1973 Levy:				
Ninth.....	Aug. 2, 1974	13,899	\$19,689,350	\$671,530 34
Tenth.....	Nov. 15, 1974	2,380	4,004,150	219,730 45
Eleventh.....	Mar. 7, 1975	3,926	7,135,250	318,879 96
Twelfth.....	June 18, 1975	279	393,100	23,393 72
Total.....		20,484	\$31,221,850	\$1,233,534 47
1974 Levy:				
Second.....	July 5, 1974	44,376	33,406,850	2,203,253 94
Third.....	Aug. 12, 1974	35,670	26,279,200	1,732,882 67
Fourth.....	Oct. 15, 1974	59,760	66,015,400	4,140,486 45
Fifth.....	Dec. 30, 1974	38,133	72,585,400	3,583,474 06
Sixth.....	Feb. 26, 1975	18,700	32,017,450	911,960 99
Seventh.....	Mar. 10, 1975	15,232	21,032,650	679,470 30
Eighth.....	June 30, 1975	4,537	9,389,500	308,510 58
Total.....		216,228	\$260,726,450	\$13,560,038 99
1975 Levy:				
First.....	Apr. 14, 1975	42,818	31,719,450	2,093,421 30
Second.....	Apr. 28, 1975	47,895	36,240,800	2,387,970 68
Third.....	May 15, 1975	42,491	31,183,500	2,043,360 21
Total.....		133,204	\$99,143,750	\$6,524,752 19

The State Department of Taxation instituted a new procedure in 1963 for the billing of motor vehicle excise in accordance with a 1962 Act of the Massachusetts Legislature.

At a charge of 15 cents per item the Registry of Motor Vehicles supplied a bill, demand and Assessor's copy, and a commitment sheet and Assessor's valuation list.

MOTOR VEHICLE EXCISE TAX, 1954 TO 1974

YEAR	Number of Motor Vehicles Assessed	Amount of Tax	Tax Rate
1954	181,171	\$4,083,913 95	\$51 86
1955	195,894	4,935,600 15	53 37
1956	193,364	5,407,426 05	54 43
1957	193,263	5,694,881 87	57 10
1958	187,020	5,679,550 60	60 25
1959	188,393	6,223,247 18	64 13
1960	198,357	7,156,025 76	66 96
1961	202,515	7,553,739 78	66 00
1962	205,963	8,104,557 39	66 00
1963	207,627	8,642,967 32	66 00
1964	207,462	8,865,440 05	66 00
1965	207,804	9,453,132 26	66 00
1966	207,392	10,169,753 97	66 00
1967	204,984	10,290,983 95	66 00
1968	212,690	11,041,472 19	66 00
1969	209,938	11,066,712 87	66 00
1970	221,776	12,391,716 31	66 00
1971	252,775	13,400,723 73	66 00
1972	241,080	13,704,685 41	66 00
1973	272,554	15,359,734 21	66 00
1974*	216,228	13,560,038 99	66 00

*Incomplete

TABLE OF ABATEMENTS GRANTED, 1964-1975F

Levy Year	Tax Rate	Abated 1975F	Value Abated	Abated† 1974	Value Abated	Abated 1973	Value Abated	Abated 1972	Value Abated	Abated 1971	Value Abated
1975F.....	\$196 70	\$20,440,593 63	\$103,917,600								
1974.....	98 40*	9,537,451 75	96,925,300	\$1,076,791 20	\$10,943,000						
1973.....	196 70	8,112,709 21	41,244,100	12,191,092 27	61,978,100	\$7,068,080 11	\$35,933,300				
1972.....	196 70	4,926,281 78	25,044,650	4,445,951 09	22,602,700	11,828,161 10	60,133,000	\$7,576,549 61	\$38,518,300		
1971.....	174 70	1,689,798 13	9,672,520	868,521 05	4,971,500	3,702,591 80	21,194,000	10,259,030 39	58,723,700	\$5,528,923 07	\$31,648,100
1970.....	156 80	709,524 36	4,525,000	539,603 68	3,441,350	1,254,682 24	8,001,800	2,033,037 44	12,965,800	7,179,668 16	45,788,700
1969.....	144 40	243,372 03	1,685,440	118,819 54	822,850	329,477 48	2,281,700	1,114,017 12	7,714,800	1,770,156 28	12,258,700
1968.....	129 20	92,118 54	712,950	81,105 30	627,750	153,308 72	1,186,600	335,589 76	2,597,500	703,338 96	5,443,800
1967.....	117 80	29,481 30	250,300	31,711 76	269,200	54,081 98	459,100	142,962 08	1,213,600	314,302 18	2,668,100
1966.....	101 00	16,099 33	159,300	434 30	4,300	40,097 00	397,000	30,360 60	300,600	69,871 80	691,800
1965.....	115 00	18,644 51	162,200	437 00	3,800	101,924 50	886,300	20,964 50	182,300	24,575 50	213,700
1964.....	99 80	1,290 17	13,000	69 86	700	2,754 48	27,600	7,584 80	76,000	8,313 34	83,300

*Tax Rate for period January 1, 1974-June 30, 1974.

†Abated January 1, 1974-June 30, 1974.

LIST OF ASSESSORS — 1975

BERNARD F. SHADRAWY, *Commissioner of Assessing*
ROBERT J. RYAN, *Associate Commissioner*
JACK KARDON, *Associate Commissioner*
JOHN P. DOHERTY, *Executive Secretary*

Board of Review

HAROLD L. VAUGHAN, *Chairman*
JOHN J. SULLIVAN, *Member*
HELEN M. SULLIVAN, *Member*

District Directors

ANTHONY A. BRODERICK
JAMES P. BUCKLEY
MAURICE F. JOYCE
CHARLES J. MEHEGAN
JOHN D. MOORE
JOHN J. RILEY

Supervisors of Assistant Assessors

FREDERICK J. McANULTY
HENRY PENTA
ROBERT PETRILLO
FRANK SHIMONE
ALFRED TURNER
EDWARD WEXLER

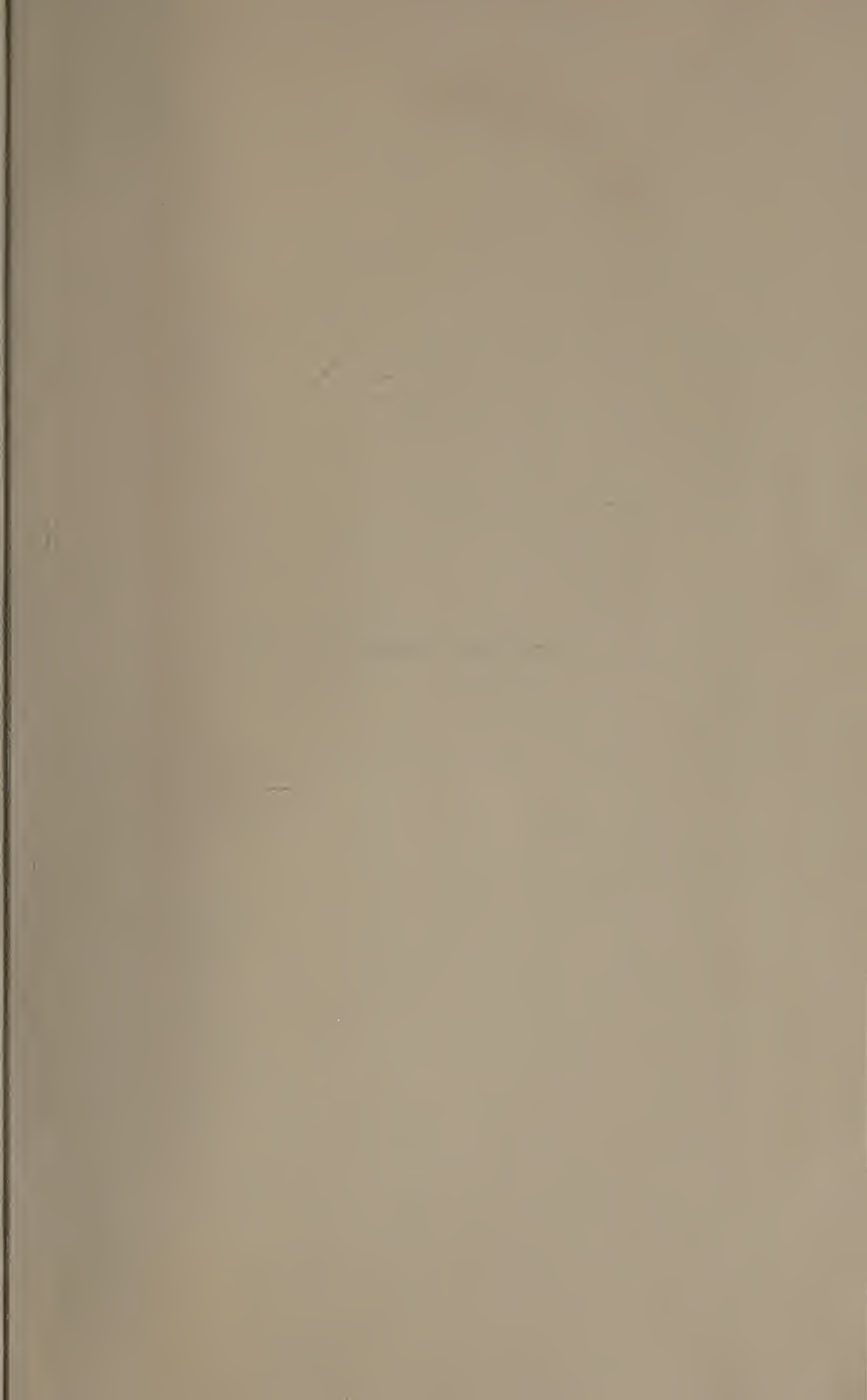
Assistant Assessors

WILLIAM C. BARTON
EDWARD J. CARROLL
STEVEN A. CASALE
JAMES J. CLERKIN
RICHARD A. COHEN
CONRAD DiGREGORIO
JOHN F. DRISCOLL
JOSEPH M. FARRELL

ALEXANDER GILLIS
FRANCIS GOODE
THOMAS HEANUE
JOHN J. HERRITY
ERNEST KELIHER
ALLAN MILLER
WARREN R. MOORE
ALLEN J. ROURKE

DAVID WHITLEY

GLADYS E. MIKALONIS, *Senior Administrative Assistant*
ROSABELLE KEELS, *Head Administrative Clerk*
EDMUND C. CORSANO, *Senior Appraisal Engineer*



CITY OF BOSTON  PRINTING SECTION





